

Table of Contents

SECTION 1	Introduction	2
1.1	Introduction.....	2
1.2	Differences Between the IRS and FTB e-file Programs.....	2
1.3	What is the Participant Acceptance Testing System (PATs)?	2
1.4	Who do I contact if I have a question about the e-file Program?	3
1.5	Where can I get additional information?	3
1.6	Assistance for Persons with Disabilities	3
1.7	e-file Calendar - Taxable Year 1999.....	4
1.8	What's New For Taxable Year 1999?	5
1.9	What's Changed for Taxable Year 1999?.....	7
SECTION 2	Transmitting the Electronic Portion of a Return	17
2.1	Data Communications Subsystem.....	17
2.2	Receiving the Acknowledgment (ACK) File	18
2.3	Transmitting Returns	19
2.4	Problem Transmission	20
2.6	File Format - Variable Length	24
2.7	Types of Records	25
2.8	Types of Characters	28
2.9	Acknowledgment File - Format	29
2.10	ACK Key Record.....	31
2.11	ACK Error Record.....	32
2.12	ACK Recap Record.....	33
2.13	Statement References.....	34
SECTION 3	Error Form Record Numbers	38
SECTION 4	Error Reject Code Descriptions.....	39
SECTION 5	Keying Instructions	56
SECTION 6	Standard Abbreviations	57
SECTION 7	Standard Postal Service State Abbreviations and ZIP Code Ranges	58
SECTION 8	e-file Record Layouts	59
	Trans Record	61
	Tax Return Record Identification	63
	Form 540	65
	Form 540A.....	72
	Form 540EZ.....	78
	Form 540NR	82
	Form 540 2EZ.....	89

Table of Contents Continued

Schedule Record Identification.....	94
Schedule CA (540).....	95
Schedule CA (540NR).....	100
Schedule D.....	109
Schedule D-1	111
Schedule G-1	120
Schedule HOH Worksheet (Form 1540e).....	123
Schedule P (540)	125
Schedule P (540NR)	134
Form Record Identification.....	144
Form W-2.....	145
Form W-2G.....	148
Form 1099-R	150
Form 3501	152
Form 3507	154
Form 3521	155
Form 3526	158
Form 3535	159
Form 3540	165
Form 3546	169
Form 3547	171
Form 3548	172
Form 3553	173
Form 3800	174
Form 3801	176
Form 3801-CR.....	184
Form 3803	188
Form 3805E.....	190
Form 3805P.....	193
Form 3805V.....	195
Form 3805Z.....	201
Form 3885A.....	205
Form 5805	209
Form 5805F	216
Form 5870A.....	217
Statement Record	227
Summary Record	228
Recap Record.....	231

SECTION 9 Example: Transmission Sequence for 540 and 1040.....232

SECTION 1 Introduction

1.1 Introduction

Thank you for your participation in California Franchise Tax Board's (FTB) Electronic Filing Program (e-file). We are pleased to welcome you back and thank you for your continued support. If you are new to our program, we'd like to welcome you aboard and thank you for joining our team.

This publication outlines the data communications procedures, transmission formats, character sets, validation criteria, and reject codes for e-filing California individual income tax returns. Also covered are details of the format of statement records, explanation of the Acknowledgment File, and examples of return and attachment sequences.

Use this publication in conjunction with FTB Pub. 1345, *e-file Handbook for Electronic Return Originators of California Individual Income Tax Returns*. Software developers and transmitters must also use FTB Pub. 1436, *Test Package for e-file of California Individual Income Tax Returns*, to complete Participants Acceptance Testing System (PATS).

1.2 Differences Between the IRS and FTB e-file Programs

FTB conforms to the IRS Revenue Procedure 98-50, *Requirements of Participants in the IRS e-file Program for Form 1040, U.S. Individual Income Tax Return*, found in IRS Pub. 1345, with the following exceptions:

- ✓ All state tax returns and attachments are transmitted directly to FTB in Sacramento, California.
- ✓ FTB will accept only variable length records.
- ✓ No paper is sent to FTB:
 - form FTB 8453 is retained by the ERO; and
 - the taxpayer retains forms W-2, W-2G, and 1099-R.
- ✓ FTB does not have an "offset" indicator.
- ✓ FTB does not accept substitute W-2 forms.

1.3 What is the Participant Acceptance Testing System (PATS)?

If you plan to transmit return data yourself or you are a software developer you must pass PATS testing. FTB Pub. 1436, *Test Package for e-file of Individual Income Tax Returns*, contains all the information you will need to complete PATS testing. FTB Pub. 1436 is available in November of each year and we will automatically distribute it to transmitters and software developers. You can also obtain a copy of FTB Pub. 1436 by calling the e-file Help Desk. The e-file Help Desk staff will provide assistance during PATS testing.

SECTION 1 Introduction (Continued)

1.4 Who do I contact if I have a question about the e-file Program?

For e-file assistance, contact the e-file Help Desk, Monday through Friday, between the hours of 8 a.m. and 5 p.m., Pacific Standard Time.

e-file Help Desk

Phone: (916) 845-0353

FAX: (916) 845-0287

Email: *e-file@ftb.ca.gov*

1.5 Where can I get additional information?

You can obtain additional information on the e-file Program and all publications by:

- ✓ accessing FTB's electronic services page located on the Internet at:
www.ftb.ca.gov/elecserv
- ✓ accessing the IRS bulletin board via modem at (606) 292-0137; or
- ✓ requesting a copy, on either paper or diskette, from the e-file Help Desk.

You may direct comments or suggestions regarding the e-file Program or this publication to:

Darice M. Trafton, e-file Coordinator

Franchise Tax Board

PO Box 1468, MS A-1

Sacramento CA 95812-1468

Phone: (916) 845-6722

FAX: (916) 845-5340

Email: *darice_trafton@ftb.ca.gov*

1.6 Assistance for Persons with Disabilities

We comply with the provisions of the Americans with Disabilities Act. Persons with hearing or speech impairments, call:

From voice phone: (800) 735-2922 (California Relay Service)

From TTY/TDD: (800) 822-6268 (direct line to our customer service)

For all other assistance or special accommodations, call (800) 852-5711.

1.7 e-file Calendar - Taxable Year 1999

Tax Return Period	January 1 to December 31, 2000
Deadline for Receipt of "New" Application Form FTB 8633	Year Round
FTB Begins Accepting Test Transmissions Testing will begin upon release of FTB Pub. 1436, Test Package for e-file of Individual Income Tax Returns	December 2, 1999
First Date to Begin Transmitting Live Returns	January 14, 2000
Last Date to Transmit Timely Filed Returns California state personal income tax returns have an automatic six-month extension date for timely filing. However, any taxes owed must be paid by April 17. If the balance due is not paid by April 17, additional penalties and interest will apply.	April 17, 2000
Last Date to Retransmit Rejected Timely Filed Returns	April 21, 2000
Last Date for Acceptance of Test Transmissions	April 30, 2000
Last Date to Transmit Timely Filed Returns Under Extension	October 16, 2000
Last Date to Retransmit Rejected Timely Filed Returns Under Extension	October 20, 2000
Last Date for Transmitters to Retain Acknowledgment File Material	December 31, 2000
Last Date for EROs to Retain Electronic Return Related Material Practitioners and EROs are required to retain form FTB 8453, California Income Tax Declaration for e-file, in their office for no less than four (4) years from the due date of the return.	December 31, 2000

1.8 What's New For Taxable Year 1999?

Electronic Postmark

The Electronic Postmark fields may be used by software developers to “stamp” each return with the date and time it was first transmitted. This is used by FTB as the file date of the electronic return.

Practitioner Tax Identification Number (PTIN)

Tax preparers may use this 9-digit number assigned by the IRS, instead of their Social Security Number when providing preparer information. Enter the PTIN in the field identified as “Preparer’s SSN/FEIN/PTIN.”

Software Identification Field

The California Software Identification field has been added to the summary record. As a software developer, you will include your Computerized Tax Processor (CTP) ID, a 3-digit number assigned by FTB, in this field.

Private Mail Box Field

The Private Mail Box (PMB) field has been added to all California forms, including e-file forms. If your client has a PMB, ***please enter it in the Additional Address field. If the Additional Address field has other information, enter the PMB at the end of the street address field.*** These requirements pertain to electronically filed returns only. Do **not** incorporate these edits for scannable forms.

Decreased Dependent Exemption Credit

The dependent exemption credit will decrease from \$253 per dependent to \$227 per dependent for the 1999 taxable year.

Bisynchronous Communications

FTB will no longer accept bisynchronous communication. Use only asynchronous communications.

New Forms and Schedules

- ✓ Form 540 2EZ - California Resident Income Tax Return
- ✓ Form FTB 3521 - Low Income Housing Credit
- ✓ Form FTB 3801-CR - Passive Activity Credit Limitations

Voluntary Contributions

- ✓ California Peace Officer Foundation Memorial Fund was added.
- ✓ Birth Defects Research Fund was added.
- ✓ California Military Museum Fund was deleted.

Head of Household Pilot Continues

- ✓ Form FTB 1540e - HOH Attachment. Modification of worksheet (for e-filers only). See page 8 for more details.

1.8 What's New for Taxable Year 1999 (Continued)

New Error Codes

- ✓ **107** 540/A/EZ/NR/2EZ The Automatic Withdrawal Amount (Field 467) **and** Automatic Withdrawal Date (Field 468) along with the Routing Number (Field 700) **and** Account Number (Field 730) must be present for an Automatic withdrawal request to be elected.
- ✓ **158** SUM(mary) The California Software ID Number (Field 32) must be present and must be the Computerized Tax Processor ID of the originating software developer.

Reminders

- ✓ SEIN (State Employer Identification Number) consists of all characters from box 16 of the taxpayer's form W-2 (can be up to 14 characters). Any value including spaces, dashes, alpha characters and other punctuation or symbols will be accepted. Enter the information exactly as it appears in box 16. If box 16 is blank, leave the e-file field blank. **The 2-position (alpha only) field *preceding* the SEIN *must* contain the 2-letter state abbreviation.**

1.9 What's Changed for Taxable Year 1999?

Form FTB 1540e - HOH Worksheet

This year the Franchise Tax Board (FTB) will continue its efforts to determine the feasibility of capturing, during return processing, the HOH data needed by FTB's Audit Program.

Reminder

Participation in the pilot is available only through e-file and is still **voluntary**. Some software packages automatically presented form FTB 1540e to HOH filers. This resulted in frustration for Electronic Return Originators (EROs) and FTB received many blank HOH Attachments. To avoid this, please make clear to the HOH filers that participation is voluntary, but that participation most likely will reduce future contacts from FTB.

Preliminary data from last year's returns reveals that the vast majority of those filling out the questionnaire will not need a subsequent contact from FTB. However, participation does not guarantee the taxpayer will not receive a Head of Household Questionnaire subsequent to the filing of their return. For instance, if the information provided to FTB is not complete and does not substantiate the HOH filing status, the taxpayer will be notified and asked to provide additional information.

Suggestions

FTB's Audit staff suggests the following to help taxpayers and EROs complete the HOH Attachment correctly.

Incorporate edits in the program that will not allow:

- ✓ Illogical timeframes (example: 101099 - 010199)
- ✓ Illogical relationship codes (must be 1-7)
- ✓ Illogical absence reason codes (must be A - H) - **new**
- ✓ "Yes" and "no" boxes checked on the same question
- ✓ Blanks on "yes" and "no" questions

Note - If "No" is checked on question 3, or "Yes" is checked on question 6, at least one "From" and one "To" date field for each question ***must be completed***.

1.9 What's Changed for Taxable Year 1999? (continued)

Changes as of 12/15/99

Form 540 2EZ – California Resident Income Tax Return

- Deleted Fields 090, 103
 - Field 090: Personal Exemption
 - Field 103: Total Personal Exemptions

Schedule CA (540) – California Adjustments - Residents

- Deleted Field 782
 - Field 782: Self Emp. Health Insurance - Subtractions

Schedule CA (540NR) – California Adjustments - Nonresidents or Part-Year Residents

- Deleted Field 782
 - Field 782: Self Emp. Health Insurance - Subtractions

Form 3885A – Depreciation and Amortization Adjustments

- Added Fields 1191, 1192, 1193, 1194, 1195, 1196 (all fields are Fifth Occurrence)
 - Field 1191: Description of Costs
 - Field 1192: Date Placed in Service
 - Field 1193: California Basis For Amortization
 - Field 1194: Code Section
 - Field 1195: Period or Percentage
 - Field 1196: California Amortization Deduction

Schedule HOH Worksheet (form 1540e)

- Modified Form Reference fields 010 through 110
 - Field 010: is now 1
 - Field 020: is now 2
 - Field 030: is now 3
 - Field 040: is now 3 (a)
 - Field 050: is now 3 (a)
 - Field 060: is now 3 (b)
 - Field 070: is now 3 (b)
 - Field 080: is now 3 (c)
 - Field 090: is now 3 (c)
 - Field 100: is now 3 (d)
 - Field 110: is now 3 (d)

1.9 What's Changed for Taxable Year 1999? (continued)

Schedule P (540) – Alternative Minimum Tax and Credit Limitations – Residents

- Modified Fields 450, 720, 780, 840, 900, 1670, 1730, 1790, 1850
 - Field 450: Line 1 Minus Line 2
 - Field 720: Added Credits 172, 210 and 211
 - Field 780: Added Credits 172, 210 and 211
 - Field 840: Added Credits 172, 210 and 211
 - Field 900: Added Credits 172, 210 and 211
 - Field 1670: Added Credit 210
 - Field 1730: Added Credit 210
 - Field 1790: Added Credit 210
 - Field 1850: Added Credit 210

Schedule P (540NR) – Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents

- Modified Fields 720, 780, 840, 900, 1670, 1730, 1790, 1850
 - Field 720: Added Credits 172, 210 and 211
 - Field 780: Added Credits 172, 210 and 211
 - Field 840: Added Credits 172, 210 and 211
 - Field 900: Added Credits 172, 210 and 211
 - Field 1670: Added Credit 210
 - Field 1730: Added Credit 210
 - Field 1790: Added Credit 210
 - Field 1850: Added Credit 210

Form 3805P – Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs

- Added Fields 053, 200
 - Field 053: Private Mail Box
 - Field 200: Additional Tax Due

Form 3805V – Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Individuals, Estates, and Trusts

- Added Fields 201 through 207
 - Field 201: Loss from line 8 Sch D (540), line 9 Sch D (541).
 - Field 202: R&TC Section 18152.5 exclusion
 - Field 203: Subtract line 19 from line 18
 - Field 204: Loss from line 9 Sch D (540), line 10, Sch D (541)
 - Field 205: Line 20 minus line 21
 - Field 206: Line 21 minus line 20
 - Field 207: Line 17 minus Line 22

1.9 What's Changed for Taxable Year 1999? (continued)

Form 3805V Continued. . .

- Modified Fields 210 through 360
 - Field 210: Form Ref. 25
 - Field 220: Add lines 11, 19, 23, 24 and 25; Form Ref. 26
 - Field 230: Combine line 3c and line 26; Form Ref. 27
 - Field 240: Line 27 amount, losses from new business; Form Ref. 28
 - Field 250: Line 27 minus line 28; Form Ref. 29
 - Field 260: Form Ref. 30
 - Field 270: 1999 NOL carryover; Form Ref. 31
 - Field 275: Record ID
 - Field 280: NOL from Line 27; Form Ref. 32
 - Field 290: Form Ref. 33
 - Field 300: Form Ref. 34
 - Field 310: If line 33 is more than line 34; Form Ref. 35
 - Field 320: Smaller of line 32 or line 35; Form Ref. 36
 - Field 330: Line 36 amount, losses from new business; Form Ref. 37
 - Field 340: Line 37 minus line 36; Form Ref. 38
 - Field 350: Form Ref. 39
 - Field 360: 1999 NOL carryover; Form Ref. 40

Summary Record

- Modified Field 32
 - Field 32: More Clarification to Field Description for entering the CTPID

Changes as of 11/30/99

Form 540 – California Resident Income Tax Return

- Added Fields 091, 096, 101, 104, 136
 - Field 091: Personal Exemption Amount
 - Field 096: Blind Exemption Amount
 - Field 101: Senior Exemption Amount
 - Field 104: Total Personal Exemption Amount
 - Field 136: Total Dependent Exemption Amount
- Modified Fields 085, 90, 95, 100, 135, 241, 242, 243, 244, 253, 254, 472, 477, 700, 710, 720, 730
 - Field 085: Changed field name to - Dependent Indicator
 - Field 090: Form reference is now 7a
 - Field 095: Form reference is now 8a
 - Field 100: Form reference is now 9a
 - Field 135: Form reference is now 11a
 - Field 241: Changed field name to - Tax Table Indicator
 - Field 242: Changed field name to - Tax Rate Schedule Indicator
 - Field 243: Changed field name to - FTB 3800 Indicator
 - Field 244: Changed field name to - FTB 3803 Indicator
 - Field 253: Changed field name to - Schedule G-1 Indicator

1.9 What's Changed for Taxable Year 1999? (continued)

Form 540 – California Resident Income Tax Return – Continued. . .

- Field 254: Changed field name to - FTB 5870A Indicator
- Field 472: Changed field name to - FTB 5805/5805F Indicator
- Field 477: Changed field name to - Send No Forms Indicator
- Field 700: Changed field name to - Routing Number
- Field 710: Changed field name to - Checking Account Indicator
- Field 720: Changed field name to - Savings Account Indicator
- Field 730: Changed field name to - Account Number
- Deleted Fields 103, 246, 247, 248
 - Field 103: Total Personal Exemptions
 - Field 246: Flowchart Box
 - Field 247: Federal AGI Limit
 - Field 248: CA TMT Limit

Form 540A – California Resident Income Tax Return

- Added Fields 091, 096, 101, 104, 136
 - Field 091: Personal Exemption Amount
 - Field 096: Blind Exemption Amount
 - Field 101: Senior Exemption Amount
 - Field 104: Total Personal Exemption Amount
 - Field 136: Total Dependent Exemption Amount
- Modified Fields 085, 90, 95, 100, 135, 472, 477, 700, 710, 720, 730
 - Field 085: Changed field name to - Dependent Indicator
 - Field 090: Form reference is now 7a
 - Field 095: Form reference is now 8a
 - Field 100: Form reference is now 9a
 - Field 135: Form reference is now 11a
 - Field 472: Changed field name to - FTB 5805/5805F Indicator
 - Field 477: Changed field name to - Send No Forms Indicator
 - Field 700: Changed field name to - Routing Number
 - Field 710: Changed field name to - Checking Account Indicator
 - Field 720: Changed field name to - Savings Account Indicator
 - Field 730: Changed field name to - Account Number
- Deleted Field 103
 - Field 103: Total Personal Exemptions

Form 540EZ – California Resident Income Tax Return for Single and Joint Filers With No Dependents

- Modified Fields 085, 700, 710, 720, 730
 - Field 085: Changed field name to - Dependent Indicator
 - Field 700: Changed field name to - Routing Number
 - Field 710: Changed field name to - Checking Account Indicator
 - Field 720: Changed field name to - Savings Account Indicator
 - Field 730: Changed field name to - Account Number

1.9 What's Changed for Taxable Year 1999? (continued)

Form 540NR – California Nonresident or Part-Year Resident Income Tax Return 1999

- Added Fields 091, 096, 101, 104, 136
 - Field 091: Personal Exemption Amount
 - Field 096: Blind Exemption Amount
 - Field 101: Senior Exemption Amount
 - Field 104: Total Personal Exemption Amount
 - Field 136: Total Dependent Exemption Amount
- Modified Fields 085, 90, 95, 100, 135, 241, 242, 243, 244, 253, 254, 472, 477, 700, 710, 720, 730
 - Field 085: Changed field name to - Dependent Indicator
 - Field 090: Form reference is now 7a
 - Field 095: Form reference is now 8a
 - Field 100: Form reference is now 9a
 - Field 135: Form reference is now 11a
 - Field 241: Changed field name to - Tax Table Indicator
 - Field 242: Changed field name to - Tax Rate Schedule Indicator
 - Field 243: Changed field name to - FTB 3800 Indicator
 - Field 244: Changed field name to - FTB 3803 Indicator
 - Field 253: Changed field name to - Schedule G-1 Indicator
 - Field 254: Changed field name to - FTB 5870A Indicator
 - Field 472: Changed field name to - FTB 5805/5805F Indicator
 - Field 477: Changed field name to - Send No Forms Indicator
 - Field 700: Changed field name to - Routing Number
 - Field 710: Changed field name to - Checking Account Indicator
 - Field 720: Changed field name to - Savings Account Indicator
 - Field 730: Changed field name to - Account Number
- Deleted Fields 103, 246, 247, 248
 - Field 103: Total Personal Exemptions
 - Field 246: Flowchart Box
 - Field 247: Federal AGI Limit
 - Field 248: CA TMT Limit

Summary Record

- Modified Fields 23, 26, 32
 - Field 23: Changed Field Name to - Routing Number
 - Field 26: Changed Field Name to - Account Number
 - Field 32: Changed Field Description to include directions for entering the CTPID

1.9 What's Changed for Taxable Year 1999? (continued)

Changes as of 10/25/99

Form 540 2EZ – California Resident Income Tax Return **New Form**

- Added Fields 000 - 730

Schedule HOH Worksheet (form 1540e)

- Deleted fields 230, 240, and 250
- Modified fields 010, 020, and 120 through 220
 - Field 010: is now "Identity chart codes" (1 - 7)
 - Field 020: is now "Dependent exemption"
 - Field 120: is now "Absence reason codes" (A - H)
 - Field 130: is now "Legally married"
 - Field 140: is now "Live with spouse"
 - Field 150: is now "From" - Date
 - Field 160: is now "To" - Date
 - Field 170: is now "From" - Date
 - Field 180: is now "To" - Date
 - Field 190: is now "From" - Date
 - Field 200: is now "To" - Date
 - Field 210: is now "From" - Date
 - Field 220: is now "To" - Date

Changes as of 10/1/99

Form 540 – California Resident Income Tax Return

- Added Fields 053, 439, 479
 - Field 053: Private Mail Box
 - Field 439: Birth Defects Research Fund
 - Field 479: Daytime Phone Number
- Deleted Field Name California Military Museum Fund (Field 436)
- Modified Fields 436, 437, 438, 605
 - Field 437 (Mexican American Memorial) is now Field 436
 - Field 438 (Emergency Food Fund) is now Field 437
 - Field Name (438): is now California Peace Officer Foundation Memorial Fund
 - Field 605: Changed to include PTIN

Form 540A – California Resident Income Tax Return

- Added Fields 053, 439, 479
 - Field 053: Private Mail Box
 - Field 439: Birth Defects Research Fund
 - Field 479: Daytime Phone Number
- Deleted Field Name California Military Museum Fund (Field 436)
- Modified Fields 436, 437, 438, 605

1.9 What's Changed for Taxable Year 1999? (continued)

Form 540A – California Resident Income Tax Return Continued. . .

- Field 437 (Mexican American Memorial) is now Field 436
- Field 438 (Emergency Food Fund) is now Field 437
- Field Name (438): is now California Peace Officer Foundation Memorial Fund
- Field 605: Changed to include PTIN

Form 540EZ – California Resident Income Tax Return for Single and Joint Filers With No Dependents

- Added Fields 053, 439, 479
 - Field 053: Private Mail Box
 - Field 439: Birth Defects Research Fund
 - Field 479: Daytime Phone Number
- Deleted Field Name California Military Museum Fund (Field 436)
- Modified Fields 436, 437, 438, 605
 - Field 437 (Mexican American Memorial) is now Field 436
 - Field 438 (Emergency Food Fund) is now Field 437
 - Field Name (438): is now California Peace Officer Foundation Memorial Fund
 - Field 605: Changed to include PTIN

Form 540NR – California Nonresident or Part-Year Resident Income Tax Return

- Added Fields 053, 439, 479
 - Field 053: Private Mail Box
 - Field 439: Birth Defects Research Fund
 - Field 479: Daytime Phone Number
- Deleted Field Name California Military Museum Fund (Field 436)
- Modified Fields 436, 437, 438, 605
 - Field 437 (Mexican American Memorial) is now Field 436
 - Field 438 (Emergency Food Fund) is now Field 437
 - Field Name (438): is now California Peace Officer Foundation Memorial Fund
 - Field 605: Changed to include PTIN

Schedule D-1 – Sales of Business Property

- Added Fields 275, 635
- Deleted Fields +90, 170, 250, 300, 310, +410, 490, 570, 620, 650, 660
- Modified Fields +80, 160, 240, 290, +400, 490, 560, 590, 610, 670
 - Changed Field Name and Form Reference Field: +80, 160, 240, 290, +400, 490, 560, 590, 610, 670:
 - Changed Form References Field: 260, 270, 290, 320, 330, 600, 630:

1.9 What's Changed for Taxable Year 1999? (continued)

Schedule HOH Worksheet

- Modified Field 020: Corrected Valid Range

Schedule P (540) – Alternative Minimum Tax and Credit Limitations – Residents

- Deleted Fields 411-425: Exemption Credit Limitation.
- Modified Fields 430 - 2150
 - Changed Field Name: 430
 - Changed Form Reference Fields: 430 - 2150

Schedule P (540NR) – Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents

- Deleted Fields 411-425: Exemption Credit Limitation.
- Modified Fields 430 - 2150
 - Changed Field Name: 430
 - Changed Form Reference Field: 430 - 2150

Form 3507 – Prison Inmate Labor Credit

- Added Field 080
- Modified Fields 030-080
 - Changed Field Name: 030
 - Adjusted Field Number: 040 - 080

Form 3521 – Low -Income Housing Credit **New Form**

- Added Fields 000 - 600

Form 3535 – Manufacturers' Investment Credit

- Added Fields 700, 702, 704, 1010, 1020, 1030
- Modified Fields 690 - 694; 900 - 1000
 - Changed Field Name: 690 - 694, 966 - 968
 - Changed Form Reference Fields: 900 - 1000
 - Adjusted Field Number: 970 - 1030

Form 3546 – Enhanced Oil Recovery Credit

- Added Fields 162, 164, 200
- Modified Fields 152 - 200
 - Changed Field Name: 152 - 160
 - Changed Form Reference Fields: 152 - 200
 - Adjusted Field Number: 170 - 190

1.9 What's Changed for Taxable Year 1999? (continued)

Form 3547 – Donated Agricultural Products Transportation Credit

- Added Field 120
- Modified Fields 030 - 110
 - Changed Field Name: 030
 - Adjusted Field Number: 040 - 120

Form 3801CR – Passive Activity Credit Limitations ***New Form***

- Added Fields 000 - 500

Form 5870A – Tax on Accumulation Distribution of Trusts

- Added Field 045

Summary Record

- Added Fields 39 - 41
 - Fields 39-41 contain Electronic Postmark information.
- Modified Fields 31, 32,
 - Changed Field Length: 31
 - Changed Field Name: 32

Error Form Record Numbers

- Added 25, 36
 - Changed Field Name: 23, 34
 - Adjusted Field Number: 24 - 25, 35 -36

SECTION 2 Transmitting the Electronic Portion of a Return

Most electronic filers transmit over the Public Switched Telephone Network to our Sacramento office.

Transmitters who expect to handle a large volume of electronic returns may lease their own dedicated (9600 -19,200 BPS) line.

2.1 Data Communications Subsystem

Asynchronous Communications Specifications

- a. Line Speeds
 - (1) 2400 – 33,600 BPS

- b. Modems
 - (1) XMODEM
 - (2) ZMODEM

- c. Character Code
 - (1) No binary fields may be transmitted.

- d. Record Types
 - (1) California will accept variable length records only.

Logon Specifications

After dialing FTB in Sacramento (916-845-0854) and initiating a transmission session with the Data Communications Subsystem processor, the transmitter will receive a blank screen.

- a. Once a blank screen has been received, enter the Electronic Transmitter Identification Number (ETIN) and password.
 - (1) The password is case sensitive. It must be capitalized and there can be no spaces between the ETIN and password.
 - (2) If the ETIN and/or password are not valid, or the transmitter's ETIN is suspended from acceptance into the e-file Program, the line will disconnect.

2.1 Data Communications Subsystem (continued)

- b. The next prompt after entering the ETIN and password is:

FILE TRANSFER PROTOCOL INDICATOR: [X OR Z] ____

- (1) If the File Transfer Protocol (FTP) is blank or an invalid FTP is entered, the Data Communications Subsystem will disconnect the line.
- (2) After a valid FTP is received, FTB will respond with:

FTB READY TO SEND ACKNOWLEDGMENT FILE

2.2 Receiving the Acknowledgment (ACK) File

After the Data Communications Subsystem receives the file transfer protocol, one of the following will occur:

- a. If the transmitter experienced difficulty transmitting the previous transmission, FTB will send a COMMUNICATIONS ERROR acknowledgment record indicating why there was an abnormal end to the transmission;
- b. If the transmitter has no ACK Files from a previous transmission, FTB will transmit a standard "DUMMY" acknowledgment record; or
- c. If an acknowledgment file (ACK) from a previous transmission is ready, it will be transmitted to your ETIN.

The ACK File identifies which returns have been accepted, rejected, or identified as duplicates.

Each file of electronic returns transmitted to FTB will normally be acknowledged within two workdays of receipt. FTB processes ACK Files every 4 hours beginning at 6 a.m., PST. The accepted returns are uploaded to our mainframe computer for processing daily at 3 p.m., PST.

If the ACK File is not received within two workdays or if acknowledgments are received for returns that were not transmitted on the designated transmission, immediately contact the e-file Help Desk at (916) 845-0353 for assistance.

2.2 Receiving the Acknowledgment (ACK) File (continued)

The transmitter should match the ACK File back to the original file transmitted. Any electronically transmitted return, which is not acknowledged by FTB, has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.

When a return has been rejected after three attempts, contact the e-file Help Desk.

2.3 Transmitting Returns

California does not require that the state return be transmitted only after the federal return has been accepted. If the federal return is rejected and the state return is accepted, it is not necessary to retransmit the federal return to California.

When the ACK File transmission is completed, the following message will be sent to the transmitter:

ACKNOWLEDGMENT FILE TRANSMISSION COMPLETE - FTB READY TO RECEIVE

Note: Once this message is sent, the Data Communications Subsystem will wait to receive a transmission. If a transmission is not started within 60 seconds, the line will be disconnected.

Immediately after receiving the ACK File, the transmitter must transmit the return record in the following sequence:

- a. Transmitter records (TRANA and TRANB), these records identify the transmitter.
- b. Tax Return records, including the return (RET) and all related, form (FRM), schedule (SCH), statement (STM), and summary (SUM) records.
- c. Recap record. The RECAP summarizes the transmission.

This sequence will be repeated for each batch of returns transmitted in subsequent sessions.

When transmission of the electronic return file is complete, the following message is sent and the transmitter is disconnected:

TRANSMISSION SUCCESSFUL - DISCONNECT FROM FTB - MMDDYYYY-HHMMSS-***&&&**

2.3 Transmitting Returns (continued)

The above acronyms and symbols have the following meanings:

FTB	=	Franchise Tax Board
*****	=	The ETIN used to communicate to the Data Communications Subsystem.
&&&	=	The Data Communications Subsystem generated file sequence number where your transmission is stored.

2.4 Problem Transmission

If the transmitter experienced difficulty transmitting during the previous transmission, FTB will send a Communications Error Acknowledgment Record, which indicates why there was an abnormal end to the transmission.

The Communications Error Acknowledgment Record will be sent if there is an aborted transmission, whether or not other acknowledgment records are ready to be picked up.

Transmissions cannot have more than 999 electronic returns. If more than 999 returns are ready to be transmitted, they must be sent in separate transmissions.

Aborted transmissions must be restarted from the beginning. The Data Communications Subsystem processor does not support checkpoint restart capabilities.

Aborted transmissions could result from the following Data Communications Subsystem Disconnect Conditions. Following are the Communications Error Messages that may be transmitted from the Data Communications Subsystem in the Communications Error Acknowledgment File:

- a. **“A RECORD OTHER THAN TRANA RECORD WAS RECEIVED”** – The TRANA record must be first.
- b. **“NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM”** – If the transmitter delays responding for 60 seconds or more, the transmission session will be terminated.
- c. **“INVALID OR MISSING RECORD TYPE INDICATOR. MUST BE A “V”** – This indicator is in position 94 of the TRANA Record and can only be a “V” for Variable.
- d. **“LOGON ETIN AND ETIN IN TRANA RECORD WERE DIFFERENT”** – ETIN in positions 81-85 of TRANA Record must match logon ETIN.
- e. **“INVALID PROCESSING SITE DESIGNATOR”** – Position 74 of the TRANA Record **must** be “S” for Sacramento

2.4 Problem Transmission (continued)

- f. **“PROBLEM OCCURRED SENDING ACKNOWLEDGMENT FILE(S) : YOU MAY CALL TO HAVE FILE(S) RESET”** – Can occur when the transmitter has begun transmitting records before picking up the ACK File, so both the transmitter and the Data Communications Subsystem are trying to communicate at the same time. It can also be line noise or transmitter time-outs.
- g. **“WRONG LENGTH TRANA RECORD, MUST BE 120 BYTES”**

Layout of a Communications Error Acknowledgment File

- a. Each Communications Error Acknowledgment File will have a sequence number assigned and the file will be sent to the transmitter in the order of the error. The file will be transmitted by FTB to the transmitter before any regular or “dummy” ACKs.
- b. The layout of a Communications Error Acknowledgment File is as follows:
 - 0120****TRANA9blanksTHIS IS A COMMUNICATIONS ERROR ACKNOWLEDGMENT FILE45blanks#** (This is a total of 74 characters and is followed by 45 blanks and the pound (#) sign in the 120th position)
 - 0120****TRANB TRANSMISSION XXXXXYYY ON MM/DD/YYYY, HH:MM:SS WAS UNSUCCESSFUL DUE TO THE FOLLOWING CONDITION:** (Transmission error message appears here, followed by blanks and a pound (#) sign in the 120th position)
(XXXXX = the ETIN; YYY = Transmission Sequence Number)
 - 0120****ACK** (Transmission Error appears here, followed by blanks and a pound (#) sign in the 120th position)
 - 0120****RECAP** (106 blanks followed by pound (#) sign in the 120th position)

2.5 File Format - General Description

All transmission data must be in ASCII format, no binary fields may be transmitted. The records must be variable length.

A transmission session will normally consist of three parts:

- a. First, the communications link must be established using acceptable protocol;
- b. Second, the transmitter will receive the acknowledgment transmission containing information about the previous transmission; and
- c. Third, the return record transmission may commence. The return record transmission will consist of a series of logical records beginning with the Transmitter records, some number of logical return and ending with a Recap record.
- d. All return records must be in ascending order by Declaration Control Number (DCN) and Return Sequence Number (RSN).

Logical block byte counts must not be present for ASCII transmissions.

Each logical record within a transmission must be preceded by two, four-byte fields. The first four-byte field is for a record byte count. This contains a count of the number of bytes within the logical record, including the four bytes for the counter itself, the Record Sentinel (****) and the Record Terminus Character (#). The second four-byte field will be the start of the record sentinel, which must be four asterisks (****).

Every logical record must have as its last significant byte the Record Terminus Character (#). Provisions have been made to allow for non-significant padding to exist following the Record Terminus Character (i.e., blanks may be added after the Record Terminus Character to fill up a physical block size). This is permitted to accommodate all the different computer systems being used to transmit data.

The end of the logical transmission will be signaled by the literal "RECAP" followed by the RECAP data and then the Record Terminus Character (#).

The first records of a transmitted file (the TRANA and TRANB records) contain information regarding the transmitter and file format. The records comprising the tax returns being transmitted must follow these records. The last record of a transmitted file (the RECAP record) provides balancing counts of returns.

A tax return will consist of a variable number of variable length records. The formats of the logical record for each page of each form, schedule, etc. are specified in the Record Layouts.

Each logical record should contain all data fields pertaining to an entire form or schedule; or a logical part (i.e., PG01 or PG02 of a form or schedule; or a line of a statement).

2.5 File Format - General Description (continued)

The complete tax return must consist of all logical records pertaining to it in the following sequence:

Form 540 Page 1, Form 540 Page 2, Form W-2, Form W-2G, Form 1099-R, California Schedules, California Forms, California Statements, IRS 1040 Return, IRS Schedules, IRS Forms, IRS Statements (if applicable) and California Summary.

All records must appear in the above sequence with the proper control information and the counts of the schedules and forms must balance to the Summary record or the return will be rejected.

The file should be unlabeled (no standard header or trailer records).

A page should not be generated if there are no entries on the page record of a form or schedule. A blank page (no data following the Record ID) will cause the return to be rejected. (Except in cases where multiple page forms require that one page be present if the other page is.)

The first logical record for a tax return will include the tax period, return type, Declaration Control Number (DCN), and the Return Sequence Number (RSN). A return record consists of Form 540/A/EZ/NR/2EZ Page 1 and Page 2.

Do not confuse the DCN and the RSN. The DCN must contain the Electronic Filer Identification Number (EFIN) of the electronic filer who prepared or collected the return, even if the transmitter assigns the DCN as a service to the electronic return preparer.

The RSN is a unique 16-digit number assigned by the transmitter to each return within a return transmission. The RSN includes the **transmitter's** ETIN and the date and sequence for that date of the transmitted return. The RSN consists of the following fields:

- a. ETIN of the transmitter (5 numeric);
- b. Transmitters Use Code, determined by the transmitter (2 numeric);
- c. Julian date of the transmission (3 numeric);
- d. Transmission Sequence Number for the given Julian date (2 numeric);
and
- e. Sequential number assigned to the return (4 numeric).

The second series of records are the Schedule records. See Record Layouts for format.

The third series of records are the Form records. See Record Layouts for format.

2.5 File Format - General Description (continued)

The fourth series of records are the Statement records. They can only be used when the number of data items exceeds the number that can be contained in the space provided on the printed form. The record layout must note "STMbnn" in the Field Description for fields allowing for the use of statements.

There is a maximum of 30 statement page records per return. If a statement is used, "STMbnn" should be entered for that field in the base return.

The fifth series of records is the IRS 1040 Return. This information is to be transmitted only if the taxpayer is required to file the 1040 with their 540 return.

A Summary record will be the final record for each tax return. This record will contain electronic filer identification data and counts of the Forms, Schedules and Statements included in the return.

2.6 File Format - Variable Length

California accepts the transmission of variable length records only. The variable record length option for transmitting tax return records (excluding the TRANA, TRANB and RECAP records) provides for the transmission of only key fields and significant data fields within a return record. Statement and Summary records must be transmitted in a fixed format because data must appear in the correct byte positions and is blank-filled when there is no data.

A "V" in the Record Type field of the initial transmitter TRANA record indicates the variable format. The data field is preceded by the applicable Field Number shown in the specific record layout. The Field Number is enclosed within square bracket field delimiters ([]). Field delimiters will also enclose control information (i.e. Record ID field), which begins each return or form record.

The beginning of record control information (Byte Count and Start of Record Sentinel) must be at the beginning of the record and the Record Terminus Character must be at the end of the record. The individual data fields need only contain the significant data (i.e. no leading zeroes or trailing spaces). The Summary and Statement records are not keyed to field numbers and must be full-length expanded records but must still be enclosed in field delimiters.

The following three symbols "[", "]" and "#" are reserved as delimiters and may not appear as data characters. The basic record would follow the format below.

```
nnnn****[RECORD ID FIELD][first field number] DATA[next field
number]DATA.....#
```

2.6 File Format - Variable Length (continued)

For variable length records the following data field conventions apply:

- a. For **signed** and **unsigned** numeric fields, drop leading zeros (except for dates and percentage fields) and leading or trailing blanks. For negative values, the minus sign “-” must be present.
- b. For **alphanumeric** fields, there cannot be leading blanks. Trailing blanks should also be dropped.
- c. For fields defined as having **literal** values, only the literal value, including imbedded spaces, will be accepted.

2.7 Types of Records

Transmitter Record

The first two records on each file must be the transmitter records (TRANA and TRANB), which will contain data entered by the transmitter, the firm transmitting directly to FTB. (See Record Layouts for the format of the TRANA and TRANB records.)

Tax Return Record

Each tax return must start with a Form 540/A/EZ/NR/2EZ PG01 and be followed by a Form 540/A/EZ/NR/2EZ PG02.

Form Record

The third series of records are the form records. Each page of a form will have a new form record with the page number incremented. Forms must be in attachment sequence order.

2.7 Types of Records (continued)

Statement Record

The statement record comes after the return and form records and can be used only where the record layout specifies “STMbnn”. Statement records are used only when:

- ✓ there are not enough occurrences in the record layout for all occurrences of a field needed for a particular form (optional); or
- ✓ a statement of explanation is necessary (required).

- a. To determine how to format the data, consult the Record Layouts for the particular form and field.
- b. An optional statement for a return or form record will consist of at least four statement line records. A required statement (indicated by the “@” sign in the record layouts) will contain at least three statement line records and the second line must be blank.
- c. Each line of a statement must contain the SSN of the primary taxpayer and is a record itself.
- d. After the SSN, each line of the statement data must be equal to 80 characters or bytes. The total bytes for each line must equal 117 for variable format.
- e. Since all statement records must be in fixed format, filers must precede “STM” with a field delimiter “[” and precede “#” with a field delimiter “]”.
- f. Number each statement record sequentially from 01 to 99.
- g. References to statement records on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as the transmission sequence of the forms.

Note: Although statement record reference numbers must be in ascending sequence, they do not have to be in consecutive numeric sequence.

- h. There is a maximum of 30 statement records allowed per return. A statement record may contain up to two pages. The first page may contain up to 50 lines. The second page may contain up to 49 lines. There is an absolute limit of 999 statement lines per return.
- i. Only fields marked with an asterisk “*” in the record layout may contain “STMbnn”. Fields marked with a plus sign “+” identify the related fields that must be included on the statement record with the field marked with an asterisk.

Fields marked with an “@” sign in the record layout **must** contain “STMbnn” on the form or schedule and the data fields must be entered on a corresponding statement record.

2.7 Types of Records (continued)

- j. Each statement line within the statement record may contain data up to 80 characters. When the related fields cannot be contained within the 80 positions allowed in a statement line for a given statement record, a second statement record with a different statement number is required.

This condition is identified with an asterisk and plus sign “*+” preceding the first field to be included in the second statement record.

- k. Starting with Field Number 6, statement data will contain 80 characters of data for each line.

- (1) The first statement line within a statement record (LN01) will contain a literal description of the form.

- (2) The second statement line within a statement record (LN02) for all tabular data should contain the column headings from the form, spaced as they would appear on the printed form.

Note: For special narrative statements of explanation, required statements, Line 02 must be blank. A required statement will contain an “@” sign before each sequence number.

- (3) Each following statement line within a statement record (LN03 to LNnn) will contain, left justified, the related data fields in the same format as they appear in the base layout. The data fields supplied on the statement record must be exactly the same length and definition as the fields on the forms. See IRS Publication 1346 for examples of statement records.

IRS 1040 Record

The complete electronic 1040 return (excluding W-2, W-2G, 1099-R and IRS Summary records) will be included with the 540 return record when required.

- a. A 1040 can only be transmitted with a 540, do not include 1040 information with 540A , 540EZ or 5402EZ returns.
- b. If an IRS 1040 return is transmitted:
 - (1) The indicator (Field 063) of the 540 return record must equal “X” or the return will be rejected.
 - (2) Include the 1040 return in Field 7 of the California Summary Record.
 - (3) Include all IRS Schedules in Field 11 of the California Summary Record.
 - (4) Include all IRS Forms in Field 12 of the California Summary Record.

2.7 Types of Records (continued)

- (5) include all IRS Statements in Field 13 of the California Summary Record.
- (6) Summary Record - The final record for each **tax return** is the summary record. There is only one Summary Record for each tax return. See the Record Layouts for the specific format.
- (7) Recap Record - The final record on each **file** is the recap record. See the Record Layouts or the specific format.

2.8 Types of Characters

This Section covers the various characters that are allowed in electronically filed returns. Although taxpayers may use characters other than these on their return, do not enter characters from paper returns that are not permitted.

Allowable Characters in Electronic Returns

ALPHA (A) A - Z Upper case alpha characters only. Literals as shown in the record layouts.

NUMERIC (N) 0 - 9, numeric characters only.

MONETARY FIELDS - 12 characters long. If negative, 11 numeric followed by a minus sign (-).

Whole dollars only. No dollar signs, decimal points or other non-numeric characters.

PERCENTAGE FIELDS - 5 numerics. No decimals are present. The decimal is assumed to be between the second and third number from the right.

If less than 100%, precede with zero.
example: 25.32% = 02532

If greater than 100%, zero fill.
example: 105% = 10500

2.8 Types of Characters (continued)

NUMERIC (N)	ZIP CODES - Do not include dashes or spaces. DATES - MM = Month, DD = Day, YYYY = Year, MMYYYY or MMDDYYYY. If date is unknown or covers various dates, zero fill.
ALPHANUMERIC	A - Z (uppercase), 0 - 9 and special characters as shown below: (AN) Special characters are normally allowed. Follow special cases as shown in the record layouts. SPECIAL DELIMITERS Field Numbers - Left Bracket “[“ and Right Bracket “]” End of Records - Pound Sign “#”

2.9 Acknowledgment File - Format

FTB will acknowledge every transmission received by returning an ACK File. If there are no previous transmissions to acknowledge, a dummy ACK File will be sent. The ACK File is available to be picked up by the transmitter within two working days from the original transmission and contains the following components:

- a. Original transmitter records (TRANA and TRANB).
- b. ACK record set for each recognizable return received.
- c. RECAP Acknowledgment record, which includes counts of accepted and rejected returns.

If an entire transmission is rejected, the acknowledgment file will contain the following:

- a. Original transmitter records (TRANA and TRANB).
- b. One ACK record set consisting of an ACK Key record with “T” in the acceptance code field and one ACK Error record containing all transmission reject errors related to the transmission.
- c. RECAP Acknowledgment record with fields 9 through 12 zero filled.

2.9 Acknowledgment File - Format (continued)

FTB will acknowledge every transmission by the return of an ACK File to the transmitter.

- a. The ACK File will consist of the original TRANA and TRANB sent by the transmitter.
- b. Next will be an acknowledgment record set for each recognizable return followed by the original RECAP record updated with counts of accepted, rejected and duplicate returns as well as FTB computed return counts.

The acknowledgment of an individual return will be an ACK Record Set. An ACK Record Set will always have at least one ACK Key Record and up to 12 ACK Error Records associated with it. The ACK Key Record will contain all of the identifying information for the return it represents plus a field to indicate how many ACK Error Records follow.

Each ACK Error Record will contain data defining the form, page occurrence for multi-page entries, field sequence number and the error code defining the specific error, for up to eight unique errors.

If the Acceptance Code in the ACK Key Record equals "A", the return has been accepted as a filed tax return and will be processed in the same manner as a return submitted on a paper document.

If the Acceptance Code in the ACK Key Record equals "R", the return has been rejected for a fatal error involving the return format, internal consistency, or data errors in a key field. The return must be corrected and resubmitted to FTB to be considered a filed return.

If the Acceptance Code in the ACK Key Record equals "D", the return has been identified as a duplicate return (a return record has previously been transmitted and accepted for that Taxpayer's SSN).

Up to 96 three-position Reject Codes may be furnished to the electronic filer on the ACK file. Filers should use these codes to determine the source of the error causing the return or transmission to reject. If more than the maximum number of reject conditions are identified, the last reject code will be "999".

The Reject Codes and explanations are listed in this publication. Use this information to resolve reject conditions. If a condition cannot be resolved with the information provided, contact the e-file Help Desk at (916) 845-0353 for assistance.

2.10 - ACK Key Record

Field Number	Field Identification	Length	Field Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	Value "*****"
1	Record ID	4	Value "ACKb"
2	Filler	2	Blanks
3	Taxpayer SSN	9	N
4	Return Sequence Number	16	N, ETIN (5) Transmitter's Use Code (2) Julian Date (3) Trans Seq Number (2) Seq Number for Return (4)
5	Expected Refund or Balance Due	12	Refund Field or Balance Due Field from the return
6	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicate Return "T" = Transmission Rejected
7	Duplicate Code	4	"D" = Duplicate DCN or zero "P" = Duplicate T/P SSN or zero "S" = Duplicate Spouse SSN or zero
8	EFT Code	1	Value "C" = Refund Check Election
9	Date Accepted	8	MMDDYYYY
10	Return DCN	14	N
11	Scripps Returns Only	12	N, Not Used
12	Number of Error Records	2	N, 00 - 12
13	Filler	24	Blanks
14	State Packet Code	2	value "CA"
	Record Terminus Character	1	Value "#"

2.11 - ACK Error Record

Field Number	Field Identification	Length	Field Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	Value "*****"
1	Record ID	4	Value "ACKR"
2	Error Record Sequence Number	2	N, 01 - 12
3	Taxpayer SSN	9	N (Must match ACK Key Record)
	Reject group occurs 8 times (fields 4, 5, 6 and 7)		
4	Error Form Record Number	2	N (See Section 3 for cross-reference)
5	Error Form Occurrence Number	2	N
6	Error Field Sequence Number	4	N
7	Error Reject Code	3	N
8	Filler	8	Blank
	Record Terminus Character	1	Value "#"

2.12 - ACK Recap Record

Field Number	Field Identification	Length	Field Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	Value "*****"
1	Record ID	5	Value "RECAP"
2	Acknowledgment File Name	8	N
3	Total EFT Count	6	N
4	Total Return Count	6	N
5	Electronic Transmitter Identification Number	7	N
6	Julian Date of Transmission	3	N
7	Transmission Sequence Number for Julian Date	2	N
8	Total Returns Accepted	6	N
9	Total Duplicate Returns	6	N
10	Total Returns Rejected	6	N
11	Total Duplicate EFT	6	N
12	Computed EFT Count	6	N
13	Computed Return Count	6	N, Computed by FTB
14	Filler	29	Blanks
15	Acknowledgment File Name	9	N
	Record Terminus Character	1	Value "#"

2.13 Statement References

Fields That May Contain “STM nn”

The following fields are asterisked “*” on the record layouts to indicate that they **may** contain the literal “STMbnn”. Fields normally included in the same Statement Record may have been split between two Statement Records due to the number of characters involved.

The Statement Record containing the remainder of the fields relating to the first Statement Record is referred to as a Continuation Statement. Continuation Statements are marked in the Record Layouts by “*+” and are marked the same way below. A Continuation Statement must be referenced when the preceding asterisked field is equal to “STMbnn”.

Form/Sch	Field No.	Field Name	Form Ref.
540 PG01	105	Dependent Name 1	
540 PG02	331	Deferred tax literal	
540 PG02	341	Additional tax literal	
540A PG01	105	Dependent Name 1	
540NR PG01	105	Dependent Name 1	
540NR PG02	331	Deferred tax literal	
540NR PG02	341	Additional tax literal	
540 2EZ PG01	105	Dependent Name 1	
CA (540)	500	Other (describe)	
CA (540)	960	Multiple Recipients	
CA (540)	980	Write in adjustment literal	32
CA (540)	1070	Other adjustments	38
CA (540NR)	500	Other (describe)	
CA (540NR)	960	Multiple Recipients	
CA (540NR)	980	Write in adjustment literal	32
CA (540NR)	1070	Other adjustments	38

2.13 Statement References

Fields Which May Contain “STM nn” (continued)

Form/Sch	Field No.	Field name	Form Ref.
D PG01	010	Kind of property	1a (a)-1
D-1 PG01	020	Description of property	2(a)-1
D-1 PG01	*+070	Cost or other basis	2(f)-1
D-1 PG01	340	Description of property	10(a)-1
D-1 PG01	*+390	Cost or other basis	10(f)-1
D-1 PG02	740	Description of property	22A
D-1 PG02	*+790	Depreciation allowed	25A
D-1 PG02	1060	Depreciation allowed	28a(A)
D-1 PG02	1140	Additional deprec. after 12/31/76	29a(A)
D-1 PG02	*+1180	Smaller of line 29c or 29d	29e(A)
D-1 PG02	1420	Soil, water, land clearing expense	30a(A)
D-1 PG02	1540	Intangible drilling and dev costs after 12/31/76	31a(A)
D-1 PG02	1620	Applicable percentage excluded from income	32a(A)
D-1 PG02	1760	Expense deductions	36(a)
P (540) PG02	720	Code	9(A2)
P (540) PG02	1670	Code	15(B1)
P (540NR) PG02	720	Code	9(A2)
P (540NR) PG02	1670	Code	15(B1)
3501	190	Dependent name	1a(1)
3535 PG01	030	Description of property	1(a)-1
3535 PG01	460	Name of entity passing through the credit	5(a)-1

2.13 Statement References

Fields Which May Contain “STM nn” (continued)

Form/Sch	Field No.	Field Name	Form Ref.
3535 PG02	1400	Property Description	1(a)-1
3801 PG02	190	Passive Activity	(a)-1
3801 PG02	610	Schedule C Activities	(a)-1
3801 PG02	920	Schedule E Activities	(a)-1
3801 PG02	1230	Schedule F Activities	(a)-1
3801-CR	460	Passive Activity Credits Allowed	37
3801-CR	490	Description of Credit Property	40
3803	130	Tax Exempt literal	1a
3803	150	Nominee Distribution literal	1a
3803	170	Non-taxable literal	1a
3803	210	Nominee Distribution literal	2
3803	235	Nominee Distribution literal	3
3805V PG02	570	Year	2(a)-1
3805V PG02	890	Code	3(b)-1
3885A	040	Description of property	3(a)-1
3885A	960	Description of property	9(a)-1

2.13 Statement References (continued)

Fields Which Must Contain “STM nn”

The following “@” sign fields **must** contain the literal “STMbnn”.

Form/Sch	Field No.	Field Name	Form Ref.
540 PG01	062	Disaster explanation	
540 PG02	367	ES payment name change	
540A PG01	062	Disaster explanation	
540A PG02	367	ES payment name change	
540EZ PG01	062	Disaster explanation	
540NR PG01	062	Disaster explanation	
540NR PG02	367	ES payment name change	
540 2EZ PG01	062	Disaster explanation	
3805E	400	Explanation of disposition	29e
5805	015	Waiver explanation	
5805F	190	Waiver explanation	
5870A	490	Explanation of adjustment	
5870A	1080	Explanation of adjustment	
5870A	1620	Explanation of adjustment	

SECTION 3 Error Form Record Numbers

Use the record numbers on this attachment to identify the form/schedule that has a reject error.

<u>Record Number</u>	<u>Schedule/Form</u>
01	Form 540/Form 540A/Form 540EZ/Form 540NR/ Form 540 2EZ
02	Form W-2
03	Form W-2G
04	Form 1099-R
08	Schedule CA (540)/(540NR)
09	Schedule D (540)
10	Schedule D-1
11	Schedule G-1
12	Schedule HOH Worksheet
13	Schedule P (540)/(540NR)
21	Form FTB 3501
22	Form FTB 3507
23	Form FTB 3521
24	Form FTB 3526
25	Form FTB 3535
26	Form FTB 3540
27	Form FTB 3546
28	Form FTB 3547
29	Form FTB 3548
30	Form FTB 3553
33	Form FTB 3800
34	Form FTB 3801
35	Form FTB 3801-CR
36	Form FTB 3803
40	Form FTB 3805E
43	Form FTB 3805P
45	Form FTB 3805V
46	Form FTB 3805Z
51	Form FTB 3885A
57	Form FTB 5805
58	Form FTB 5805F
59	Form FTB 5870A
81	TRANA
82	TRANB
83	RECAP
97	IRS Records
98	Statement Number (1-30)
99	Summary

SECTION 4 Error Reject Code Descriptions

001		<p>Page 1 of Form 540, Form 540A, Form 540EZ, Form 540NR, or Form 540 2EZ must be present.</p> <p>The Summary Record must be present.</p>
002		<p>Date fields with a length of eight positions must contain eight numeric characters in MMDDYYYY format. Date fields with a length of six positions must contain six numeric characters in MMYYYY format.</p>
005		<p>There can be no more than 30 statement page records with a return.</p> <p>Statement Records do not have to be consecutive but must be in ascending sequence (i.e., 1, 2, 4, 5, 6, 8).</p> <p>For each statement, LN01, LN02 and LN03 must be present and all line numbers must be in ascending numeric sequence.</p> <p>The fields on a statement record must be in the same format and sequence as the appear in the record layouts and only one group of related fields can be entered per Statement Line (LN) Record. Statement references in the tax return must be in ascending numeric sequence.</p>
013		<p>All fields must contain the type of data specified in the "Type" column of the Record Layout.</p>
016	540/A/EZ/NR 2EZ	<p>ZIP Code (Field 059) must be within the valid range of ZIP Codes listed for that state and must not end in "00" (with the exception of 20500, White House ZIP Code). See Section 7, Standard Postal Service State Abbreviations and ZIP Code Ranges for valid State and ZIP Code combinations.</p> <p>ZIP Code cannot have imbedded spaces, dashes, punctuation or symbols.</p>
019	540/A/EZ/NR 2EZ	<p>The Routing Number (RTN) (Field 700) must be nine (9) numeric characters. The first two positions must be 01 through 12 or 21 through 32, and the banking institution must process Electronic Funds Transfers (EFT).</p> <p>The Account Number (Field 730) must be alphanumeric (i.e., numerics, alphas, and hyphens only), left-justified and must not equal zeros.</p>

Section 4 Error Reject Code Descriptions (continued)

019 (cont.)		When Account Number (Field 730) is present and the Routing Number (RTN) (Field 700) is present, either Checking Account Indicator (Field 710) must equal "X" OR Savings Account Indicator (Field 720) must equal "X".
022	540/A/EZ/NR 2EZ	State (Field 058) must be alpha and consistent with the standard state abbreviations issued by the Postal Service. (See Section 7, Standard Postal Service State Abbreviations and Zip Code Ranges)
023	540/A/EZ/NR 2EZ	City (Field 056) must be included, have no leading spaces, contain a minimum of three characters and cannot have any special characters.
027	SUM	The Electronic Return Originator Name (Field 4) must be present. EFIN of Originator (Field 5) must be present and equal to EFIN of Originator of Form 540.
029	540/A/EZ/NR 2EZ	The EFIN of the Originator of the return record is not recognized as an authorized e-filer by FTB.
031		The Return Sequence Number (RSN) in the Return Record must be numeric.
033		Fields on a record must not be longer than specified in the California Record Layout.
034		For each record, data must be present following the Record ID.
035		Field Numbers for each record must be in ascending order and valid for that record (i.e., 010, 020, 021, 030 etc).
044		Invalid Record ID on the incoming record. The error may be caused by: <ul style="list-style-type: none">➤ Invalid Form or Schedule for e-file, or➤ A page number is incorrect or a duplicate.
045	540/A/EZ/NR 2EZ	The format and content of the record ID, which begins each type of record, must be exactly as required in the file specifications.
050		The only valid entry in a Required Statement field (identified with an "@" beside the Field Number in the Record Layout) is the statement reference, "STMbnn".

Section 4 Error Reject Code Descriptions (continued)

051		Any statement references ("STMbnn") occurring in a data field must have a corresponding statement record. Each statement record can be referenced only once.															
052		Optional Statements (identified with an "*" beside the Field Number in the Record Layout) are used only when the lines of data to be entered exceeds the space allowed on a form or schedule.															
053		The number of statement records cannot exceed the number of statement references.															
060		The Return Sequence Number (RSN) in the Return Record must be in ascending numeric sequence within a transmission. The RSNs within the transmission do not have to be consecutive.															
104	540/A/EZ/NR 2EZ	<p>The following fields must equal those in the Summary Record:</p> <table> <tr> <th>Return Field Number</th><th>Field Name</th><th>Summary Field Number</th></tr> <tr> <td>700</td><td>Routing Number</td><td>23</td></tr> <tr> <td>710</td><td>Checking Account Indicator</td><td>24</td></tr> <tr> <td>720</td><td>Savings Account Indicator</td><td>25</td></tr> <tr> <td>730</td><td>Account Number</td><td>26</td></tr> </table>	Return Field Number	Field Name	Summary Field Number	700	Routing Number	23	710	Checking Account Indicator	24	720	Savings Account Indicator	25	730	Account Number	26
Return Field Number	Field Name	Summary Field Number															
700	Routing Number	23															
710	Checking Account Indicator	24															
720	Savings Account Indicator	25															
730	Account Number	26															
105	540/A/EZ/NR 2EZ	Both the Routing Number (Field 700) and Account Number (Field 730) must be present.															
106	540/A/EZ/NR 2EZ	The Automatic Withdrawal Date (Field 468) must be between 1/14/00 and 10/16/00. (To avoid late penalties and interest, the automatic withdrawal must be made on or before 4/17/00.)															
107	540/A/EZ/NR 2EZ	The Automatic Withdrawal Amount (Field 467) and Automatic Withdrawal Date (Field 468) along with the Routing Number (Field 700) and Account Number (Field 730) must be present for an automatic withdrawal request to be elected.															

Section 4 Error Reject Code Descriptions (continued)

123	W-2	The following fields must be present: Employer Name (Field 050) Employer Address (Field 060) Employer City (Field 070), State (Field 073) and ZIP Code (Field 075) Employee Name (Field 090) Employee Address (Field 100) Employee City (Field 110), State (Field 113) and ZIP Code (Field 115) Wages (Field 120)
139	W-2	SSN Number (Field 080) must equal Taxpayer SSN (Field 010) or Spouse SSN (Field 020) of the state return.
151	SUM	Number of Logical Records in Return (Field 7) must equal the total logical record count computed by FTB.
152	SUM	Number of Forms W-2 (Field 8) must equal the number of Forms W-2 computed by FTB.
153	SUM	Number of Forms W-2G (Field 9) must equal the number of Forms W-2G computed by FTB.
154	SUM	Number of Forms 1099-R (Field 10) must equal the number of Forms 1099-R computed by FTB.
155	SUM	Number of Schedule Records (Field 11) must equal the number of schedule records (SCH) computed by FTB. This is a count of all state schedules plus federal schedules, if federal data was transmitted.
156	SUM	Number of Form Records (Field 12) must equal the number of form records (FRM) computed by FTB. This is a count of all state forms plus federal forms, if federal data was transmitted.
157	SUM	Number of Statement Records (Field 13) must equal the number of statement record lines (STM) computed by FTB. This is a count of all state statements plus federal statements, if federal data was transmitted.
158	SUM	The California Software ID Number (Field 32) must be present and must be the Computerized Tax Processor ID of the originating software developer.

Section 4 Error Reject Code Descriptions (continued)

507 There can be no data in any of the following fields of the tax return:

<u>Form</u>	<u>Field #</u>	<u>Field Name</u>
540/A/EZ/NR/2EZ	015	Taxpayer Date of Death
540/A/EZ/NR/2EZ	022	Spouse Date of Death
540/A/EZ/NR/2EZ	053	Private Mail Box
540/A/EZ/NR/2EZ	057	Country Name
540/A/NR	070	Spouse Name if FS 3

There can be no data in any of the following fields of the schedules and forms listed below.

<u>Schedule/ Form</u>	<u>Field #</u>	<u>Field Name</u>	<u>Line #</u>
G-1	026	Qualified Plan "no"	1
G-1	030	Roll Over Distr. "yes"	2
G-1	190	Prior Year Distr. "yes"	5
P(540)	1620	Prior Year AMT Credit	13(a)
P(540)	1630	Credit Used This Year	13(b)
P(540)	1640	Tax Offset	13(c)
P(540)	1650	Credit Carryover	13(d)
P(540)	2030	Other State Tax Credit	19(a)
P(540)	2040	Credit Used This Year	19(b)
P(540)	2050	Tax Balance	19(c)
P(540NR)	1620	Prior Year AMT Credit	13(a)
P(540NR)	1630	Credit Used This Year	13(b)
P(540NR)	1640	Tax Offset	13(c)
P(540NR)	1650	Credit Carryover	13(d)
P(540NR)	2030	Other State Tax Credit	19(a)
P(540NR)	2040	Credit Used This Year	19(b)
P(540NR)	2050	Tax Balance	19(c)
FTB 3805P	070	Amended Return	

508 If any of the following fields are blank, the return will be rejected:

<u>Form</u>	<u>Field #</u>	<u>Field Name</u>
540/A/EZ/NR/2EZ	010	Taxpayer SSN
540/A/EZ/NR/2EZ	025	Name Control
540/A/EZ/NR/2EZ	030	T/P First Name
540/A/EZ/NR/2EZ	032	T/P Last Name
540/A/EZ/NR/2EZ	050	Street Address
540/A/EZ/NR/2EZ	056	City
540/A/EZ/NR/2EZ	058	State
540/A/EZ/NR/2EZ	065	Filing Status

Section 4 Error Reject Code Descriptions (continued)

509 540/A/EZ/NR Taxpayer First Name (Field 030) and Spouse First Name (Field
2EZ 040) cannot be more than 11 characters, cannot have leading or
imbedded spaces and cannot have any dashes, punctuation or
symbols.

Example

Jo Ann

Enter First Name as

Joann

Shu-Hueng

Shuhueng

Teresita M.

First Name = Teresita
Middle Initial = M.

510 540/A/EZ/NR Street Address (Field 050) must begin with an alpha or numeric
2EZ character, cannot have consecutive imbedded spaces and the only
special characters allowed are space and slash (/), if a fraction is
part of the address.

Always use Standard Abbreviations (see Section 6, Standard
Abbreviations, for examples) for the suffix of the street name.

Do not enter the apartment number or letter in the street address
field. Omit the identifier (Apartment, Suite, #, No, etc.) and enter
the apartment number or letter only in the Apartment Number (Field
054). If only an identifier is shown, enter the identifier in the
Apartment Number field.

If the address exceeds the field length after applying these
guidelines and standard abbreviations, truncate.

Example:

722 Excelsior Court Southeast

Enter as:

Street Address = 722 Excelsior Ct SE

Example:

Loop Road Route 6 Box 3

Enter as:

Street Address = Loop Rd Route 6 Bx 3

Example:

1502 Bremerton Drive #A

Enter as:

Street Address = 1502 Bremerton Dr
Apartment Number = A

Section 4 Error Reject Code Descriptions (continued)

510	540/A/EZ/NR 2EZ	<p>Additional Address (Field 052) must begin with an alpha or numeric character, cannot have consecutive imbedded spaces and the only special characters allowed are space and slash (/), if a fraction is part of the additional address.</p> <p>Do not enter the apartment number or letter in the Additional Address field. Omit the identifier (Apartment, Suite, #, No, etc.) and enter the apartment number or letter only in the Apartment Number (Field 054). If only an identifier is shown, enter the identifier in the Apartment Number field.</p> <p><u>Example:</u> P.O. Box 1792 Hawaiian Gardenia Garden Branch</p> <p><u>Enter as:</u> Street Address = PO Bx 1792 Addl Address = Hawaiian Gardenia Gdn Br</p> <p><u>Example:</u> 4432 Gateway Park Drive, Room 3C California State University</p> <p><u>Enter as:</u> Street Address = 4432 Gateway Park Dr Addl Address = Calif State Univ Apartment Number = 3C</p>
511	540/A/EZ/NR 2EZ	If Filing Status (Field 065) is equal to 2 (married filing joint), then Spouse First Name (Field 040) must be present and Spouse SSN (Field 020) must be present.
512	540/A/NR 2EZ	If Filing Status (Field 065) is equal to 4 (head of household), then Spouse SSN (Field 020) must be blank.
514	540/A/NR 2EZ	If Filing Status (Field 065) is equal to 5 (qualifying widow(er)), then Year Spouse Died (Field 080) cannot be more than two years prior to current taxable year and must be in YYYY format.
515	540/A/NR	<p>Total Exemption Credit (Field 104) must be equal to the sum of:</p> <ul style="list-style-type: none"> ➤ Personal Exemption Credit (Field 091) <i>plus</i> ➤ Blind Exemption Credit (Field 096) <i>plus</i> ➤ Senior Exemption Credit (Field 101).
516	540A	Total Adjustments (Field 218) must equal Total CA Income Adjustments (Field 530) on Side 2.

Section 4 Error Reject Code Descriptions (continued)

517	540/A/EZ/NR	Tax (Field 240) must be equal to corresponding amount on the California Tax Tables using Taxable Income (Field 235) and Filing Status (Field 065) to determine the amount.
518	540/NR	Taxable Income (Field 235) is equal to the sum of Federal AGI (Field 205) minus California Adjustments-Subtractions (Field 210) plus California Adjustments-Additions (Field 220) minus Deductions (Field 230).
	540A	<p>Taxable Income (Field 235) is equal to the sum of Federal AGI (Field 205) minus Total Adjustments (Field 218) minus Deductions (Field 230).</p> <p>If Total Adjustments is a negative figure, Taxable Income(Field 235) is equal to the sum of Federal AGI (Field 205) PLUS Total Adjustments (Field 218)minus Deductions (Field 230).</p>
518	540EZ	Taxable Income (Field 235) is equal to the sum of California AGI (Field 225) minus Deductions (Field 230).
519	540/A/EZ/NR 2EZ	The only entries on this return are Nonrefundable Renter's Credit (Field 327) and Refund (Field 460). Renter's credit is nonrefundable.
521	540/A/NR	<p>If Withholdings (Field 360) is present, Form(s) W-2, W-2G or 1099-R must be present</p> <p>If Form 1099 Indicator (Field 357) is checked with an "X", Withholdings (Field 360) must be greater than the total amount withheld from all W-2 records.</p> <p>If Form 1099 Indicator (Field 357) is blank, Withholdings (Field 360) must equal the total amount withheld from all W-2 records.</p> <p><i>Determine Withholdings as follows:</i></p> <p>NOTE: For income to be recognized as <i>California Income</i>, CA must be indicated on Form(s) W-2, W-2G or 1099 as the state name.</p>

Section 4 Error Reject Code Description (continued)

W-2 State Name 1 (Field 370) must equal "CA" and use State Income Tax 1 (Field 400)

OR

State Name 2 (Field 440) must equal "CA" and use State Income Tax 2 (Field 470)

W-2G When State Name (Field 200) equals "CA" use State Income Tax Withheld (Field 210)

1099-R When Payer State Name 1 (Field 246) equals "CA" use State Income Tax Withheld 1 (Field 240)

OR

Payer State Name 2 (Field 286) must equal "CA" and use State Income Tax Withheld 2 (Field 280)

Records must be in the following sequence: Form W-2, Form W-2G and Form 1099-R.

521 540EZ/2EZ If Withholdings (Field 360) is present, Form(s) W-2 must be present. Withholdings (Field 360) must equal the total amount withheld of all W-2 records.

Determine Withholdings as follows:

W-2 State Name 1 (Field 370) must equal "CA" and use State Income Tax 1 (Field 400)

OR

State Name 2 (Field 440) must equal "CA" and use State Income Tax 2 (Field 470)

Records must be in the following sequence: Form W-2, Form W-2G and Form 1099-R.

522 The data records of the tax return must be in the following sequence: Return, Form W-2, Form W-2G, Form 1099-R, Schedules, Forms, Statements, IRS Records (if applicable) and Summary.

Both pages of multiple page forms must be present unless there is no data on the second page.

Schedule records must be in ascending alpha sequence. Form records must be in ascending numeric sequence. See Section 3, Error Form Record Numbers.

Section 4 Error Reject Code Descriptions (continued)

The Schedule Occurrence Number (Field 3 of the Schedule Record) and the Form Occurrence Number (Field 3 of the Form Record) must be present and in ascending numeric sequence beginning with 01.

The Taxpayer SSN must be consistent in the Record ID of all data records for a tax return.

523	540/A/EZ/NR/ 2EZ	Overpaid Tax Available (Field 390) minus Total Contributions (Field 445) must be equal to Refund or No Amount Due (Field 460) OR Amount You Owe (Field 465).
526	540/A/NR	Total Contributions (Field 445) must be EQUAL to the sum of: Field 400 PLUS Field 405 PLUS Field 410 PLUS Field 415 PLUS Field 420 PLUS Field 425 PLUS Field 431 PLUS Field 432 PLUS Field 435 PLUS Field 436 PLUS Field 437 PLUS Field 438 PLUS Field 439.
526	540EZ/2EZ	Total Contributions (Field 445) must be EQUAL to the sum of: Field 405 PLUS Field 410 PLUS Field 415 PLUS Field 420 PLUS Field 425 PLUS Field 431 PLUS Field 432 PLUS Field 435 PLUS Field 436 PLUS Field 437 PLUS Field 438 PLUS Field 439.

Section 4 Error Reject Code Descriptions (continued)

527	540/A/NR/2EZ	Total Dependent Exemptions (Field 135) must be greater than zero if there is an entry in Dependent Name 1 (Field 105).
528	540A	Federal AGI (Field 205) cannot be greater than \$100,000.
	540EZ	Taxable Income (Field 235) cannot be greater than \$50,000.
	540 2EZ	Taxable Income (Field 225) cannot be greater than \$100,000.
529	540	Cannot have both Schedule P(540) and form FTB 3540 with a return.
530	540/A/EZ/NR 2EZ	State Wages (Field 200) must equal the total of all W-2 State Wages 1 (Field 390) and State Wages 2 (Field 460), unless W-2 Statutory Employee Ind. (Field 300) on the W-2 is checked with an "X".
533	540/NR	If Deductions (Field 230) is not equal to the standard deduction amount and Dependent Box (Field 085) is blank, Deductions must be equal to Schedule CA (540)/CA (540NR) California Itemized Deductions (Field 1110).
534	540A	Source Return Indicator (Field 3) of return equals "1", only Form(s) W-2, W-2G, 1099-R and FTB 5805 are allowed.
535	540	If Dependent Box (Field 085) is blank and no Schedule CA is transmitted, Deductions (Field 230) must equal a valid standard deduction.
536	540/NR	<p>If FTB 3800 Box (Field 243) is checked with an "X", then Tax (Field 240) is equal to form FTB 3800 Line 18 Amount (Field 250) .</p> <p>If FTB 3803 Box (Field 244) is checked with an "X", then Tax (Field 240) is equal to the total of all FTB 3803 Tax amounts (Field 290) plus tax as computed from tax table or tax rate schedule.</p>
537	540/NR	<p>If FTB 3800 Box (Field 243) equals "X" then form FTB 3800 must be present.</p> <p>If FTB 3803 Box (Field 244) equals "X" then form FTB 3803 must be present.</p> <p>If Schedule G-1 Box (Field 253) equals "X" then Schedule G-1 must be present.</p> <p>If FTB 5870A Box (Field 254) equals "X" then form FTB 5870A must be present.</p>

Section 4 Error Reject Code Descriptions (continued)

If form FTB 5805/5805F Box (Field 472) equals "X" then form FTB 5805 **OR** form FTB 5805F must be present.

540A If form FTB 5805 Box (Field 472) equals "X" then form FTB 5805 must be present.

538 540/NR Must be valid Code No. (Field 307, 312), and must be a valid acronym name for Credit Name (Field 306, 311).

Mandatory form is missing (Code no. 172, 176, 189, 190, 199 and 203-205)

<u>Code no.</u>	<u>Valid Acronym Name</u>	<u>Form Required</u>
159	LARZ HRE/USE	
160	LOW-EMS VHCL	
161	YNG INFNT CO	
162	INMATE LABOR	
163	SR HOH	
169	E/Z EMPL	
170	JT CSTDY HOH	
171	R/S CO	
172	LOW-INC HS	FTB 3521
173	DEP PARENT	
174	RCYCL EQUIP	
175	AGRI PRODUCT	
176	E/Z HIRE/USE	FTB 3805Z
178	WATRCRSV CO	
179	SLR PUMP CO	
180	SLR NRG CO	
181	COM SLR NRG	
182	NRG CSRV CO	
184	POLTCL CTB	
185	ORPHN DRG CO	
186	RES RNT/FARM	
189	CHLDCARE PRG	FTB 3501
190	CHLDCARE CTB	FTB 3501
191	R/S LG EMPLR	
192	R/S SM EMPLR	
193	R/S TRANSIT	
194	R/S EMPL VN	
196	COMSLR EL CO	
197	CHILD ADOPT	
199	MFG INVSTMNT	FTB 3535
200	SALMON/TROUT	
203	ENHNC OILREC	FTB 3546
204	DONATE AGTRN	FTB 3547
205	DSABL ACCESS	FTB 3548
206	RICE STRAW	
207	F/W HS CONST	
209	CDFI DEPOSIT	
210	TTA HIRE/USE	
211	MEA HIRE	

Section 4 Error Reject Code Descriptions (continued)

SCH P (540)/ Must be valid acronym name for Credit Name (Field 730, 790,

SCH P (NR) 850, 910, 1680, 1740, 1800, and 1860).

539	540/NR	If Alternative Minimum Tax (Field 340) is present, then Schedule P (540)/Schedule P (540NR) must be present.
540	540/NR	<p>If Other Taxes (Field 350) is present, then form(s) FTB 3501, 3535, 3805P, 3805Z, 3806 or Sch D-1 must be attached.</p> <p>If Additional Tax Literal (Field 341) is equal to "3501", then form FTB 3501 must be attached.</p> <p>If Additional Tax Literal (Field 341) is equal to "3535", then form FTB 3535 must be attached.</p> <p>If Additional Tax Literal (Field 341) is equal to "3805P", then form FTB 3805P must be attached.</p> <p>If Additional Tax Literal (Field 341) is equal to "3805Z", then form FTB 3805Z must be attached.</p> <p>If Additional Tax Literal (Field 341) is equal to "IRC197", then Sch D-1 must be attached.</p>
541	540/NR	If Excess CA SDI (Field 370) is present, Form W-2 must be present.
543	CA (540)/ CA (NR)	If Other Adjustments-Amount (Field 1080) is present, Other Adjustments-Specify (Field 1070) must be present.
545	CA (540)/ CA (NR)	Capital Gain or (Loss) Subtractions (Field 180) must be equal to Schedule D, Adjustment Decrease (Field 310).
546	CA (540)/ CA (NR)	Capital Gain or (Loss) Additions (Field 190) must be equal to Schedule D, Adjustment Increase (Field 320).
547	CA (540)/ CA (NR)	Other Gains or (Losses) Subtractions (Field 210) must be equal to Schedule D-1, Adjustment Decrease (Field 738).
548	CA (540)/ CA (NR)	Other Gains or (Losses) Additions (Field 220) must be equal to Schedule D-1, Adjustment Increase (Field 739).
549	G-1	Qualifying Age 5 Year Member "No" (Field 086) and Beneficiary "No" (Field 044) cannot both have entries.

Section 4 Error Reject Code Descriptions (continued)

551	540/NR	<p>If Underpayment (Field 475) is present, form FTB 5805 OR FTB 5805F must be attached.</p> <p>Underpayment (Field 475) must be equal to the amount on form FTB 5805 Penalty (Field 210) OR form FTB 5805F Penalty (Field 170).</p>
551	540A	<p>If Underpayment (Field 475) is present, form FTB 5805 must be attached.</p> <p>Underpayment (Field 475) must be equal to the amount on form FTB 5805 Penalty (Field 210).</p>
552	540/NR	<p>If California Adj-Subtractions (Field 210) is greater than Federal AGI (Field 205) then Subtotal (Field 215) must be negative.</p>
553		<p>Form(s) W-2, W-2G and 1099-R cannot be included in the federal return. They are to be transmitted only with the state return information. Federal Summary Record cannot be included.</p>
554	540EZ/2EZ	<p>If Source Return Indicator (Field 3) of return equals "2", only Form W-2 is allowed.</p>
555		<p>540/A/EZ/NR The maximum numbers allowed for California schedules and forms in an electronically filed tax return are as follows:</p> <ul style="list-style-type: none">20 Forms W-230 Forms W-2G10 Forms 1099-R1 Schedule G-1 per taxpayer (maximum of 2 on a joint return)3 Forms FTB 38033 Forms FTB 3805E1 Form FTB 3805P per taxpayer (maximum of 2 on a joint return)3 Forms FTB 3805Z5 Forms FTB 3885A1 Form FTB 5870A per taxpayer (maximum of 2 on a joint return) <p>Only one schedule or form is allowed for those attachments not listed above.</p>
556	540/A/EZ/NR 2EZ	<p>Taxpayer SSN (Field 010) and Spouse SSN (Field 020) must be numeric, cannot be all zeroes, all blanks, all nines, must be within the valid range of SSNs and the fourth and fifth digits cannot both be zero.</p>

Section 4 Error Reject Code Descriptions (continued)

557	540/NR	Federal 1040 Indicator (Field 063) equals "X" and 1040 information is NOT included.
558	540NR	Federal 1040 must always be attached.
560	W-2	<p>Employer's State ID Number 1 (Field 380) must be present if State Wages 1 (Field 390) is entered and State Name 1 (Field 370) is equal to "CA".</p> <p>Employer's State ID Number 2 (Field 450) must be present if State Wages 2 (Field 460) is entered and State Name 2 (Field 440) is equal to "CA".</p>
561	540/A/EZ/NR 2EZ	Tax Due (Field 395) plus Total Contributions (Field 445) must be equal to Amount You Owe (Field 465).
562	540/A/NR	Excess SDI (Field 370) cannot be greater than \$999.
563	W-2	California State Disability Insurance (Field 365) cannot be greater than \$999.
570	540/A/EZ/NR 2EZ	The Taxpayer SSN in the Record ID must match the Taxpayer SSN (Field 010) of the tax return.
571		<p>Unacceptable IRS Forms or Schedules were included in 1040 information.</p> <p>IRS Schedules must be in ascending alpha sequence or in order by Attachment Sequence Number. IRS Forms must be in ascending numeric sequence or in order by Attachment Sequence Number.</p> <p>The IRS Schedule Occurrence Number and IRS Form Occurrence Number must be present and in ascending numeric sequence beginning with 01.</p> <p>With multiple schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or Form Occurrence Number of a form.</p>
572	540/A/EZ/NR 2EZ	Taxpayer Last Name (Field 032) must be present. Taxpayer and Spouse Last Name cannot be more than 17 characters, cannot have leading or imbedded spaces (except for JR, SR, TR, II, etc), cannot include punctuation, symbols, dashes or slashes and cannot include titles or ranks such as DR, MD, SGT, etc.

Section 4 Error Reject Code Descriptions (continued)

573 540/A/EZ/NR Do not enter the Spouse Last Name (Field 042) unless it is
2EZ DIFFERENT from the Taxpayer Last Name. Spouse Last Name
 cannot be more than 17 characters, cannot have leading or
 imbedded spaces and cannot include punctuation, symbols, dashes
 or slashes.

Example:

Taxpayer = Jeff Lee Junior
Spouse = Mary Kayla Hunter-Lee

Enter As:

TP First Name =	Jeff	SP First Name = Mary
TP Middle Initial =	blank	SP Middle Initial = K
TP Last Name =	Lee JR	SP Last Name = Hunterlee

Example:

Taxpayer = Thomas P. Jones
Spouse = Anna Sue Jones

Enter As:

TP First Name =	Thomas	SP First Name = Anna
TP Middle Initial =	P	SP Middle Initial = S
TP Last Name =	Jones	SP Last Name = blank

Example:

Taxpayer = Jose Juan Gonzalez
Spouse = Maria de la Rosa Gonzalez

Enter As:

TP First Name =	Jose	SP First Name = Maria
TP Middle Initial =	J	SP Middle Initial = D
TP Last Name =	Gonzalez	SP Last Name = blank

805 The TRANB record must be present.

806 The Processing Site of the TRANA record (Field 5) must be equal
 to "S" for Sacramento.

820 The Julian Date cannot be more than two days prior to the Julian
 Date of the actual processing date or more than one day after the
 actual processing date.

822 The transmission sequence number of the TRANA record is a
 duplicate of a previously accepted transmission.

Section 4 Error Reject Code Descriptions (continued)

822 (cont.)		Julian Date (Field 8) in the TRANA must be used for the actual Julian Date of the transmission to California. The Sequence Number used is also for the same Julian Date of the transmission. Each transmission must have the Sequence Number incremented by one. The first transmission beginning after midnight, should have the Julian Date for that day.
823		There cannot be any unrecognizable or inconsistent control data or the transmission will be rejected.
824		The EFIN of the transmitter must be present.
825		<p>The data records of the transmission must be in the following sequence: TRANA, TRANB, Return, and RECAP record.</p> <p>The format of the TRANA, TRANB and RECAP record must correspond exactly to the record layouts as specified.</p> <p>The Total Return Count (Field 4) in the RECAP record must match the FTB computed count. FTB checks the program counts to make sure they correspond to the counts shown in the RECAP record. Records are counted as follows:</p>
830		Total EFT Count is a count of Direct Deposit of Refund Requests. This count is incremented for each return containing data in the Routing Transit Number (Field 700) of the tax form.
831		Total Return Count is a count of returns submitted. This count is incremented each time the Taxpayer SSN within a Record ID changes.
840		The ETIN plus Transmitter's Use Code (Field 5), Julian Date (Field 6), and Transmission Sequence Number (Field 7) of the RECAP Record must agree with the corresponding fields of the TRANA Record (Fields 7-9).
900	540/A/EZ/NR 2EZ	The T/P SSN must not duplicate the T/P SSN or Spouse SSN of any previously accepted return for the current taxable year.
902	540/A/EZ/NR 2EZ	Declaration Control Number (DCN) must not duplicate another DCN on a previously accepted return for the current processing year.
903	540/A/EZ/NR 2EZ	The Spouse SSN (Field 020) must not duplicate the Spouse SSN of any previously accepted return for the current taxable year.

SECTION 5 Keying Instructions

FTB has specific guidelines for data entering name and address information that are different from the guidelines used by the IRS. Following are guidelines to use when preparing returns for electronic transmission.

- a. Use no punctuation or symbols, unless specifically allowed.

NOTE: If a fraction is part of the street address, enter a forward slash (/). This is the only symbol that may be used in the entity portion of the return.

- b. Never space in the Name Control Field, taxpayer First Name Field or Spouse First Name field.
- c. Do not include titles or ranks such as DR, MD, ENSIGN, SGT. etc.
- d. Use Roman Numerals (I, II, IV) for numeric suffixes in the last name field.
- e. Never space in the last name field except for JR, SR, II etc.
- f. Use standard abbreviations for the suffix of the street name. See Section 6, Standard Abbreviations.
- g. PMB - Enter the PMB in the Additional Address field. If the Additional Address field has other information, enter the PMB at the end of the Street Address field. These requirements pertain to electronically filed returns only. Do not incorporate these edits for scannable forms.
- h. Do not enter apartment number or letter in the Street Address field or Additional Address field. Omit the identifier (Apartment, Suite, #, etc.) and enter the apartment number or letter only in the Apartment Number field.

NOTE: If only an identifier is shown, enter the identifier in the Apartment Number field.

- i. The Additional Address field is for supplemental information such as "care-of name" or business name.
- j. Military "APO" or "FPO" addresses:
 - 4 enter "APO" or "FPO" in the first three positions of the City field;
 - 4 do not enter the name of the city for "APO" and "FPO" addresses;
 - 4 enter the two-digit state code in the State field.

<u>State Code</u>	<u>ZIP Code Range</u>
AA	34000 - 34099
AE	09000 - 09999
AP	96200 - 96699 and 98700 - 98799

- k. Use the standard two-digit abbreviation for the state or U.S. possession in the State field (See Section 7, Standard Postal Service State Abbreviations and ZIP Code Ranges).
- l. If the address exceeds the field length, apply standard abbreviations, then truncate.

SECTION 6 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

Air Force Base	AFB	Northwest *	NW
Apartment/Apartamento	APT	Number	NO
Avenue/Avenida	AV	Parkway	PKY
Battalion	BTN	Place	PL
Battery	BTRY	Road	RD
Boulevard	BL	Rural Route	RR
Box	BX	Saint	ST
Building	BLDG	San	SN
Circle	CIR	South *	S
Company	CO	Southeast *	SE
Corporation	CORP	Southwest *	SW
Court	CT	Space	SP
Department	DEPT	Squadron	SQD
Division	DIV	Square	SQ
Drive	DR	Street	ST
East *	E	Suite	STE
Floor	FL	Terrace	TER
Headquarters	HQ	Trailer	TRLR
Highway	HWY	Unit	UN
Island	IS	Way	WY
Landing	LNDG	West *	W
Lane	LN		
Naval Air Base	NAB		
Naval Air Station	NAS		
North *	N		
Northeast *	NE		

* Abbreviate only when used as a direction.

SECTION 7 Standard Postal Service State Abbreviations and ZIP Code Ranges

<u>STATE</u>	<u>ABBR</u>	<u>ZIP CODE</u>	<u>STATE</u>	<u>ABBR</u>	<u>ZIPCODE</u>
Alabama	AL	350-369	Ohio	OH	430-459
Alaska	AK	995-999	Oklahoma	OK	730-732
Arizona	AZ	850-865	Oregon	OR	970-979
Arkansas	AR	716-728 75502	Pennsylvania	PA	150-196
California	CA	900-908 910-961	Rhode Island	RI	028-029
Colorado	CO	800-816	South Carolina	SC	290-299
Connecticut	CT	060-069	South Dakota	SD	570-577
Delaware	DE	197-199	Tennessee	TN	370-385
District of Columbia	DC	200-205	Texas	TX	733,73949 750-799
Florida	FL	320-339 341-342 344 346-347 349 734-749	Utah	UT	840-847
Georgia	GA	300-319 399	Vermont	VT	050-054 056-059
Hawaii	HI	967-968	Virginia	VA	20041 20301,20370 20164,20165 20166,20167 220-246
Idaho	ID	832-838	Washington	WA	980-986 988-994
Illinois	IL	600-629	West Virginia	WV	247-268
Indiana	IN	460-479	Wisconsin	WI	49936 530-549
Iowa	IA	500-528	Wyoming	WY	820-831
Kansas	KS	660-679			
Kentucky	KY	400-427 45275			
Louisiana	LA	700-714 71749			
Maine	ME	03801 039-049			
Maryland	MD	20331 206-219			
Massachusetts	MA	010-027 055			
Michigan	MI	480-499			
Minnesota	MN	550-567			
Mississippi	MS	386-397			
Missouri	MO	630-658			
Montana	MT	590-599			
Nebraska	NE	680-693			
Nevada	NV	889-898			
New Hampshire	NH	030-038			
New Jersey	NJ	070-089			
New Mexico	NM	870-884			
New York	NY	004-005 06390 100-149			
North Carolina	NC	270-289			
North Dakota	ND	580-588			

MILITARY ADDRESSES OVERSEAS

APO or FPO	AA	34000 - 34099
APO or FPO	AE	09000 - 09999
APO or FPO	AP	96200 - 96699

UNITED STATES POSSESSIONS ABBREVIATIONS

American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Island	VI

SECTION 8 e-file Record Layouts

FTB conforms to the IRS Revenue Procedure 98-50, *Requirements of Participants in the IRS e-file Program for Form 1040, U.S. Individual Income Tax Return*.

General Instructions

An asterisk “*” precedes any field which may contain a statement reference (“STMbnn”) indicating either the first entry of a line or table of related items to be continued on a statement record.

When present, a plus sign “+” precedes the items related to the first entry field.

An at sign “@” precedes any field which must contain a statement reference when significant.

In some cases the related statement fields require more than the maximum 80 positions allowed. An asterisk followed by a plus sign “*+” indicates the first field of a separate statement record which contains the required related fields from the previous statement record.

Field Description Abbreviations

The following are abbreviations found in the “Type” or “Field Description” and their meanings.

A	=	Alpha	
N	=	Numeric	
AN	=	Alphanumeric	
DT	=	Date	
		MMDDYYYY	= length of 8 positions
		MMYYYY	= length of 6 positions
		YYYY	= length of 4 positions

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as “See 1st Occurrence”

TRANS RECORD

The first two records on each file must be the TRANS records which will contain the following (for this purpose, “Transmitter” is the firm transmitting directly to FTB):

TRANS RECORD “A”

Field Number	Field Name	Length	Field Description
	Byte Count	4	“0120”
	Start of Record Sentinel	4	Value “****”
1	Record ID	5	Value “TRANA”
2	Employer Identification Number of Transmitter EIN	9	N (must match same field on TRANB record)
3	Transmitter Name	35	AN
4	Type Transmitter	16	Value “Preparer’s Agent” or “Preparer”
5	Processing Site	1	“S” = Sacramento
6	Transmission Date	8	MMDDYYYY
7	Electronic Transmitter ID Number (ETIN)	7	N (ETIN plus Transmitter’s Use Code)
8	Julian Date	3	N
9	Transmission Sequence for Julian Date in Field Number 8	2	N
10	Acknowledgment Transmission Format	1	“A” = ASCII
11	Record Type	1	“V” = variable length option
12	Transmitter EFIN	6	N
13	Filler	14	Blank
14	Production – Test Code	1	“P” = Production, “T” = Test , Or Blank
15	Transmission Type Code	1	Blank () = Regular ELF “O” = On-line Filing
16	Reserved for FTB Use	1	Blank
	Record Terminus Character	1	Value “#”

TRANS RECORD "B"

Field Number	Field Name	Length	Field Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	Value "****"
1	Record ID	5	Value "TRANB"
2	EIN of Transmitter	9	N (must match same field on TRANA record)
3	Address	35	AN
4	City, State, ZIP Code	35	AN
5	Area Code, Telephone Number	10	N
6	Filler	17	Blank
	Record Terminus Character	1	Value "#"

TAX RETURN RECORD IDENTIFICATION

PAGE 1, FORMS 540, 540A, 540EZ, 540NR and 540 2EZ

Each tax return must start with a byte count, start of record sentinel and page 01 Tax Return Record Identification (000 Record ID). FTB record follows the IRS model.

Field Number	Field Name	Length	Field Description
	Byte Count, Page 1	4	"nnnn" for variable
	Start of Record Sentinel	4	Value "****"
000	Record ID		
	Delimiter (variable option only)		Value "[
	(1) Record ID	4	Value "RETb"
	(2) Return Type	6	Value "540bbb", "540Abb", "540EZb", "540NRb", or "5402EZ"
	(3) Source Return Indicator	2	"0b" = 540 "1b" = 540A "2b" = 540EZ "3b" = 540NR "4b" = 540 2EZ
	(4) Page Number	5	Value "PG01b", format PGnnb
	(5) Taxpayer SSN	9	N
	(6) Filler	1	Blank
	(7) Tax Period	6	Value "199912", YYYYMM
	(8) Filler	1	Blank
	(9) Return Sequence Number	16	Ns consisting of the following
	a. ETIN of transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Date of Transmission	3	N
	d. Transmission Sequence Number	2	N (01-99)
	e. Sequence Number of each Return	4	N (0001-9999)
	(10) Declaration Control Number	14	Ns consisting of the following
	a. always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N ("0")
	Delimiter (variable option only)		Value "]"
	Begin Data Fields (beginning with Field 010)		

TAX RETURN RECORD IDENTIFICATION,

PAGE 02, FORMS 540, 540A, 540EZ, 540NR and 540 2EZ

Page 02 of the Tax Return Record must be a separate record starting with the byte count, start of record sentinel and the Record ID. The record follows the IRS model.

Field Number	Field Name	Length	Field Description
	Byte Count, Page 2	4	"nnnn" for variable
	Start of Record Sentinel	4	Value "****"
495	Record ID		
	Delimiter (variable option only)		Value "["
	(1) Record ID	4	Value "RETb"
	(2) Return Type	6	Value "540bbb", "540Abb", "540EZb", "540NRb", or "5402EZ"
	(3) Source Return Indicator	2	"0b" = 540 "1b" = 540A "2b" = 540EZ "3b" = 540NR "4b" = 540 2EZ
	(4) Page Number	5	Value "PG02b", format PGnnb
	(5) Taxpayer SSN	9	N
	(6) Tax Period	8	Value "b199912b"
	Delimiter (variable option only)		Value "]"
	Begin Data Fields		

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			64	Value "RETb540bbb0bPG01b(9n)b199912b(16n)(14n)" [9n=Taxpayer SSN 16n=Return sequence number 14n=Declaration control number]
010	Taxpayer SSN		N	9	Must be present
015	Taxpayer Date Of Death		N	8	Not Used
020	Spouse SSN		N	9	Must be present if FS = 2
022	Spouse Date Of Death		N	8	Not Used
025	Name Control		A	4	First 4 characters of taxpayer's last name. Must be present
030	Taxpayer First Name		A	11	Must be present
031	Taxpayer Middle Initial		A	1	
032	Taxpayer Last Name		A	17	Must be present
040	Spouse First Name		A	11	Must be present if FS = 2
041	Spouse Middle Initial		A	1	
042	Spouse Last Name		A	17	Blank unless different from T/P last name
050	Street Address		AN	30	Must be present, allowable special character is slash (/)
052	Additional Address		AN	30	Allowable special character is slash (/)
053	Private Mail Box Number		AN	9	Not Used
054	Apartment Number		AN	5	
056	City		AN	17	Must be present
057	Country Name		AN	19	Not Used
058	State		A	2	Must be valid postal abbreviation

Form 540, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
059	ZIP Code		N	9	
060	Special Processing Literal		AN	13	Disaster Loss or blank
@062	Disaster Explanation		A	6	"STMbnn" or blank
063	Federal 1040 Attached Indicator		A	1	"X" or blank
064	Federal Schedule EIC Indicator		A	1	"X" or blank
065	Filing Status		N	1	Valid range 1, 2, 4, 5
070	Spouse Name For FS 3	3	A	25	Not Used
080	Year Spouse Died	5	DT	4	Must be present if FS = 5, YYYY
085	Dependent Indicator	6	A	1	"X" or blank
090	Personal Exemption	7(a)	N	1	1 or 2
091	Personal Exemption Amount	7(b)	N	3	
095	Blind Exemption	8(a)	N	1	1 or 2
096	Blind Exemption Amount	8(b)	N	3	
100	Senior Exemption	9(a)	N	1	1 or 2
101	Senior Exemption Amount	9(b)	N	3	
104	Total Personal Exemption Amt	10	N	4	
*105	Dependent Name 1		A	25	First name, space, last name or "STMbnn"
+107	Relationship		A	11	values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
110	Dependent Name 2		A	25	See First Occurrence
112	Relationship		A	11	See First Occurrence
115	Dependent Name 3		A	25	See First Occurrence
117	Relationship		A	11	See First Occurrence

Form 540, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
120	Dependent Name 4		A	25	See First Occurrence
122	Relationship		A	11	See First Occurrence
125	Dependent Name 5		A	25	See First Occurrence
127	Relationship		A	11	See First Occurrence
130	Dependent Name 6		A	25	See First Occurrence
132	Relationship		A	11	See First Occurrence
135	Total Dependent Exemptions	11(a)	N	2	Must be > 0 if Field 105 has an entry
136	Total Dependent Exemption Amt	11(b)	N	4	
200	State Wages	12	N	12	
205	Federal AGI	13	N	12	
210	CA Adj-Subtractions	14	N	12	
215	Subtotal	15	N	12	
220	CA Adj-Additions	16	N	12	
225	CA AGI	17	N	12	
230	Deductions	18	N	12	
235	Taxable Income	19	N	12	
240	Tax	20	N	12	
241	Tax Table Indicator		A	1	"X" or blank
242	Tax Rate Schedule Indicator		A	1	"X" or blank
243	FTB 3800 Indicator		A	1	"X" or blank
244	FTB 3803 Indicator		A	1	"X" or blank
245	Exemption Credit	21	N	12	
250	Subtotal	22	N	12	

Form 540, Page 1 (continued)

253	Schedule G-1 Indicator		A	1	"X" or blank
254	FTB 5870A Indicator		A	1	"X" or blank
255	Additional Tax	23	N	12	
260	Total Tax	24	N	12	
	Record Terminus Character			1	Value "#"

Form 540, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
295	Record ID			34	Value "RETb540bbb0bPG02b(9n)b199912b" [9n=Taxpayer SSN]
300	Total From Side 1	25	N	12	
306	Credit Name	28	A	12	Must be valid Acronym Name, allowable special character is slash (/)
307	Code No.	28	N	3	Must be present if amount in field 310
310	Amount	28	N	12	
311	Credit Name	29	A	12	Must be valid Acronym Name, allowable special character is slash (/)
312	Code No.	29	N	3	Must be present if amount in field 315
315	Amount	29	N	12	
325	More Than 2 Credits	30	N	12	
327	Nonrefundable Renter's Credit	31	N	12	
330	Total Credits	33	N	12	
*331	Deferred Tax Literal		AN	25	"IRC SECTION 453A INTEREST" "IRC SECTION 453 INTEREST" or "STMbnn"
+332	Deferred Tax Amount		N	12	
335	Subtract Line 33 From 25	34	N	12	
340	AMT	35	N	12	
*341	Additional Tax Literal		AN	6	"3501", "3535", "3805P", "3805Z", "STMbnn" or "IRC197"
+342	Additional Tax Amount		N	12	
350	Other Taxes	36	N	12	
355	Total	37	N	12	

Form 540, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
357	Form 1099 Indicator		A	1	"X" or blank
360	Withholdings	38	N	12	
365	Estimates	39	N	12	
@367	ES Payment Name Change		A	6	"STMbnn" or blank
370	Excess Ca SDI	41	N	12	
375	Total Payments	42	N	12	
380	Overpaid Tax	43	N	12	
385	Next Year's Tax	44	N	12	
390	Overpaid Tax Available	45	N	12	
395	Tax Due	46	N	12	
400	California Senior Special	47	N	12	
405	Alzheimer's	48	N	12	
410	Senior Fund	49	N	12	
415	Endangered Species	50	N	12	
420	Child Abuse	51	N	12	
425	Breast Cancer	52	N	12	
431	Firefighters' Memorial	53	N	12	
432	Public School Library	54	N	12	
435	D.A.R.E.	55	N	12	
436	Mexican American Memorial	56	N	12	
437	Emergency Food Fund	57	N	12	
438	CA Peace Officer Foundation	58	N	12	
439	Birth Defects Research	59	N	12	
445	Total Contributions	60	N	12	
460	Refund	61	N	12	

Form 540, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
465	Amount You Owe	62	N	12	
467	Automatic Withdrawal Amount		N	12	
468	Automatic Withdrawal Date		DT	8	MMDDYYYY
470	Interest	63	N	12	
472	FTB 5805/5805F Indicator		A	1	"X" or blank
475	Underpayment	64	N	12	
477	Send No Forms Indicator	65	A	1	"X" or blank
479	Daytime Phone Number		A	10	
600	Name Of Paid Preparer		AN	35	
605	Preparer SSN/FEIN/PTIN		AN	9	"N" or "PNNNNNNNNN"
610	Firm's Name		AN	35	
615	Firm's Address		AN	30	
620	City		AN	17	
625	State		A	2	
630	ZIP Code		N	9	
700	Routing Number		N	9	
710	Checking Account Indicator		A	1	"X" or blank
720	Savings Account Indicator		A	1	"X" or blank
730	Account Number		AN	17	includes "-" dash or blank
	Record Terminus Character			1	Value "#"

Form 540A, Page 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			64	Value "RETb540Abb1bPG01b(9n)b199912b (16n) (14n)" [9n = Taxpayer SSN 16n = Return Sequence Number 14n = Declaration Control Number]
010	Taxpayer SSN		N	9	Must be present
015	Taxpayer Date Of Death		N	8	Not Used
020	Spouse SSN		N	9	Must be present if FS = 2
022	Spouse Date Of Death		N	8	Not Used
025	Name Control		A	4	First 4 characters of taxpayer's last name. Must be present
030	Taxpayer First Name		A	11	Must be present
031	Taxpayer Middle Initial		A	1	
032	Taxpayer Last Name		A	17	Must be present
040	Spouse First Name		A	11	Must be present if FS = 2
041	Spouse Middle Initial		A	1	
042	Spouse Last Name		A	17	Blank unless different from T/P last name
050	Street Address		AN	30	Must be present, allowable special character is slash (/)
052	Additional Address		AN	30	Allowable special character is slash (/)
053	Private Mail Box		AN	9	Not Used
054	Apartment Number		AN	5	
056	City		AN	17	Must be present
057	Country Name		AN	19	Not Used
058	State		A	2	Must be valid postal abbreviation

Form 540A, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
059	ZIP Code		N	9	
060	Special Processing Literal		AN	13	Disaster Loss or Blank
@062	Disaster Explanation		A	6	"STMbnn" or blank
064	Federal Schedule EIC Indicator		A	1	"X" or blank
065	Filing Status		N	1	Valid range 1, 2, 4, 5
070	Spouse Name For FS 3	3	A	25	Not Used
080	Year Spouse Died	5	DT	4	Must be present if FS = 5, YYYY
085	Dependent Indicator	6	A	1	"X" or blank
090	Personal Exemption	7(a)	N	1	1 or 2
091	Personal Exemption Amount	7(b)	N	3	
095	Blind Exemption	8(a)	N	1	1 or 2
096	Blind Exemption Amount	8(b)	N	3	
100	Senior Exemption	9(a)	N	1	1 or 2
101	Senior Exemption Amount	9(b)	N	3	
104	Total Personal Exemption Amt.	10	N	4	
*105	Dependent Name 1		A	25	First name, space, last name or "STMbnn"
+107	Relationship		A	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
110	Dependent Name 2		A	25	See First Occurrence
112	Relationship		A	11	See First Occurrence
115	Dependent Name 3		A	25	See First Occurrence
117	Relationship		A	11	See First Occurrence
120	Dependent Name 4		A	25	See First Occurrence

Form 540A, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
122	Relationship		A	11	See First Occurrence
125	Dependent Name 5		A	25	See First Occurrence
127	Relationship		A	11	See First Occurrence
130	Dependent Name 6		A	25	See First Occurrence
132	Relationship		A	11	See First Occurrence
135	Total Dependent Exemptions	11(a)	N	2	Must be > 0 if Field 105 has an entry
136	Total Dependent Exemption Amt	11(b)	N	4	
200	State Wages	12a	N	12	
205	Federal AGI	12b	N	12	
218	Total CA Income Adjustments	13	N	12	
225	CA AGI	14	N	12	
230	Deductions	15	N	12	
235	Taxable Income	16	N	12	
240	Tax	17	N	12	
245	Exemption Credit	18	N	12	
	Record Terminus Character			1	Value “#”

Form 540A, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
295	Record ID			34	Value "RETb540Abb1bPG02b(9n)b199912b" [9n = Taxpayer SSN]
327	Nonrefundable Renter's Credit	19	N	12	
330	Total Credits	20	N	12	
355	Total Tax	23	N	12	
357	Form 1099 Indicator		A	1	"X" or blank
360	Withholdings	24	N	12	
365	Estimates	25	N	12	
@367	ES Payment Name Change		A	6	"STMbnn" or blank
370	Excess CA SDI	27	N	12	
375	Total Payments	28	N	12	
380	Overpaid Tax	29	N	12	
385	Next Year's Tax	30	N	12	
390	Overpaid Tax Available	31	N	12	
395	Tax Due	32	N	12	
400	California Senior Special	47	N	12	Part II, Side 2
405	Alzheimer's	48	N	12	Part II, Side 2
410	Senior Fund	49	N	12	Part II, Side 2
415	Endangered Species	50	N	12	Part II, Side 2
420	Child Abuse	51	N	12	Part II, Side 2
425	Breast Cancer	52	N	12	Part II, Side 2
431	Firefighters' Memorial	53	N	12	Part II, Side 2
432	Public School Library	54	N	12	Part II, Side 2

Form 540A, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
435	D.A.R.E.	55	N	12	Part II, Side 2
436	Mexican American Memorial	56	N	12	Part II, Side 2
437	Emergency Food Fund	57	N	12	Part II, Side 2
438	CA Peace Officer Foundation	58	N	12	Part II, Side 2
439	Birth Defects Research	59	N	12	Part II, Side 2
445	Total Contributions	34	N	12	Part II, Side 2
460	Refund	35	N	12	
465	Amount You Owe	36	N	12	
467	Automatic Withdrawal Amount		N	12	
468	Automatic Withdrawal Date		DT	8	MMDDYYYY
472	FTB 5805 Indicator		A	1	"X" or blank
475	Underpayment	37	N	12	
477	Send No Forms Indicator	38	A	1	"X" or blank
479	Daytime Phone Number		N	10	
500	State Income Tax Refund	1	N	12	Part I, Side 2
505	Unemployment	2	N	12	"
510	Social Security Benefits	3	N	12	"
515	CA Nontaxable Interest	4	N	12	"
520	CA IRA Distribution Adj	5	N	12	"
525	CA Pension And Annuity Adj	6	N	12	"
530	Total CA Income Adjustments	7	N	12	"
600	Name Of Paid Preparer		AN	35	
605	Preparer SSN/FEIN/PTIN		AN	9	"N" or "PNNNNNNNNN"
610	Firm's Name		AN	35	
615	Firm's Address		AN	30	

Form 540A, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
620	City		AN	17	
625	State		A	2	
630	ZIP Code		N	9	
700	Routing Number		N	9	
710	Checking Account Indicator		A	1	"X" or blank
720	Savings Account Indicator		A	1	"X" or blank
730	Account Number		AN	17	includes "-" dash or blank
	Record Terminus Character			1	Value "#"

Form 540EZ, Page 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			64	Value "RETb540EZb2bPG01b(9n)b199912b (16n) (14n)" [9n = Taxpayer SSN 16n = Return Sequence Number 14n = Declaration Control Number]
010	Taxpayer SSN		N	9	Must be present
015	Taxpayer Date Of Death		N	8	Not Used
020	Spouse SSN		N	9	Must be present if FS = 2
022	Spouse Date Of Death		N	8	Not Used
025	Name Control		A	4	First 4 characters of taxpayer's last name. Must be present
030	Taxpayer First Name		A	11	Must be present
031	Taxpayer Middle Initial		A	1	
032	Taxpayer Last Name		A	17	Must be present
040	Spouse First Name		A	11	Must be present if FS = 2
041	Spouse Middle Initial		A	1	
042	Spouse Last Name		A	17	Blank unless different from T/P last name
050	Street Address		AN	30	Must be present, allowable special character is slash (/)
052	Additional Address		AN	30	Allowable special character is slash (/)
053	Private Mail Box Number		AN	9	Not Used
054	Apartment Number		AN	5	
056	City		AN	17	Must be present
057	Country Name		AN	19	Not Used
058	State		A	2	Must be valid postal abbreviation

Form 540EZ, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
059	ZIP Code		N	9	
060	Special Processing Literal		AN	13	Disaster Loss or Blank
@062	Disaster Explanation		A	6	"STMbnn" or blank
064	Federal EIC Indicator		A	1	"X" or blank
065	Filing Status		N	1	Valid range 1 - 2
085	Dependent Indicator	6	A	1	"X" or blank
200	State Wages	12a	N	12	
205	Federal AGI	12b	N	12	
218	Unemployment	13	N	12	
225	CA AGI	14	N	12	
230	Deductions	15	N	12	
235	Taxable Income	16	N	12	
240	Tax	17	N	12	
245	Exemption Credits	18	N	12	
	Record Terminus Character			1	Value "#"

Form 540EZ, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
295	Record ID			34	Value "RETb540EZb2bPG02b(9n)b199912b" [9n = Taxpayer SSN]
327	Nonrefundable Renter's Credit	19	N	12	
330	Total Credits	20	N	12	
355	Total Tax	23	N	12	
360	Withholdings	24	N	12	
390	Overpaid Tax Available	31	N	12	
395	Tax Due	32	N	12	
405	Alzheimer's	48	N	12	Part III, Side 2
410	Senior Fund	49	N	12	Part III, Side 2
415	Endangered Species	50	N	12	Part III, Side 2
420	Child Abuse	51	N	12	Part III, Side 2
425	Breast Cancer	52	N	12	Part III, Side 2
431	Firefighters' Memorial	53	N	12	Part III, Side 2
432	Public School Library	54	N	12	Part III, Side 2
435	D.A.R.E.	55	N	12	Part III, Side 2
436	Mexican American Memorial	56	N	12	Part III, Side 2
437	Emergency Food Fund	57	N	12	Part III, Side 2
438	CA Peace Officers Foundation	58	N	12	Part III, Side 2
439	Birth Defects Research	59	N	12	Part III, Side 2
445	Total Contributions	34	N	12	
460	Refund	35	N	12	
465	Amount You Owe	36	N	12	

Form 540EZ, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
467	Automatic Withdrawal Amount		N	12	
468	Automatic Withdrawal Date		DT	8	MMDDYYYY
479	Daytime Phone Number		N	10	
600	Name Of Paid Preparer		AN	35	
605	Preparer SSN/FEIN/PTIN		AN	9	"N" or "PNNNNNNNNN"
610	Firm's Name		AN	35	
615	Firm's Address		AN	30	
620	City		AN	17	
625	State		A	2	
630	ZIP Code		N	9	
700	Routing Number		N	9	
710	Checking Account Indicator		A	1	"X" or blank
720	Savings Account Indicator		A	1	"X" or blank
730	Account Number		AN	17	includes "-" dash or blank
	Record Terminus Character			1	Value "#"

Form 540NR, Page 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			64	Value "RETb540NRb3bPG01b(9n)b199912b(16n)(14n)" [9n=Taxpayer SSN 16n=Return sequence number 14n=Declaration control number]
010	Taxpayer SSN		N	9	Must be present
015	Taxpayer Date Of Death		N	8	Not Used
020	Spouse SSN		N	9	Must be present if FS = 2
022	Spouse Date Of Death		N	8	Not Used
025	Name Control		A	4	First 4 characters of taxpayer's last name. Must be present
030	Taxpayer First Name		A	11	Must be present
031	Taxpayer Middle Initial		A	1	
032	Taxpayer Last Name		A	17	Must be present
040	Spouse First Name		A	11	Must be present if FS = 2
041	Spouse Middle Initial		A	1	
042	Spouse Last Name		A	17	Blank unless different from T/P last name
050	Street Address		AN	30	Must be present, allowable special character is slash (/)
052	Additional Address		AN	30	Allowable special character is slash (/)
053	Private Mail Box		AN	9	Not Used
054	Apartment Number		AN	5	
056	City		AN	17	Must be present
057	Country Name		AN	19	Not Used
058	State		A	2	Must be valid postal abbreviation

Form 540NR, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
059	ZIP Code		N	9	
060	Special Processing Literal		AN	13	Disaster Loss or blank
@062	Disaster Explanation		A	6	"STMbnn" or blank
063	Federal 1040 Attached Indicator		A	1	"X" or blank
064	Federal Schedule EIC Indicator		A	1	"X" or blank
065	Filing Status		N	1	Valid range 1, 2, 4, 5
070	Spouse Name For FS 3	3	A	25	Not Used
080	Year Spouse Died	5	DT	4	Must be present if FS = 5, YYYY
085	Dependent Indicator	6	A	1	"X" or blank
090	Personal Exemption	7(a)	N	1	1 or 2
091	Personal Exemption Amount	7(b)	N	3	
095	Blind Exemption	8(a)	N	1	1 or 2
096	Blind Exemption Amount	8(b)	N	3	
100	Senior Exemption	9(a)	N	1	1 or 2
101	Senior Exemption Amount	9(b)	N	3	
104	Total Personal Exemption Amt.	10	N	4	
*105	Dependent Name 1		A	25	First name, space, last name or "STMbnn"
+107	Relationship		A	11	values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
110	Dependent Name 2		A	25	See First Occurrence
112	Relationship		A	11	See First Occurrence
115	Dependent Name 3		A	25	See First Occurrence
117	Relationship		A	11	See First Occurrence

Form 540NR, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
120	Dependent Name 4		A	25	See First Occurrence
122	Relationship		A	11	See First Occurrence
125	Dependent Name 5		A	25	See First Occurrence
127	Relationship		A	11	See First Occurrence
130	Dependent Name 6		A	25	See First Occurrence
132	Relationship		A	11	See First Occurrence
135	Total Dependent Exemptions	11(a)	N	2	Must be > 0 if Field 105 has an entry
136	Total Dependent Exemption Amt	11(b)	N	4	
200	State Wages	12	N	12	
205	Federal AGI	13	N	12	
210	CA Adj-Subtractions	14	N	12	
215	Subtotal	15	N	12	
220	CA Adj-Additions	16	N	12	
225	CA AGI	17	N	12	
230	Deductions	18	N	12	
235	Taxable Income	19	N	12	
236	CA Adj To Income	20	N	12	
240	Tax	22	N	12	
241	Tax Table Indicator		A	1	"X" or blank
242	Tax Rate Schedule Indicator		A	1	"X" or blank
243	FTB 3800 Indicator		A	1	"X" or blank
244	FTB 3803 Indicator		A	1	"X" or blank
245	Exemption Credit	23	N	12	

Form 540NR, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
250	Subtotal	24	N	12	
251	Ratio	25a	N	5	
252	Subtotal	25b	N	12	
253	Schedule G-1 Indicator		A	1	"X" or blank
254	FTB 5870A Indicator		A	1	"X" or blank
255	Additional Tax	26	N	12	
260	Total Tax	27	N	12	
	Record Terminus Character			1	Value "#"

Form 540NR, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
295	Record ID			34	Value "RETb540NRb3bPG02b(9n)b199912b" [9n=Taxpayer SSN]
300	Total From Side 1	28	N	12	
301	Credit For Joint Custody	31	N	12	
302	Credit For Dependent Parent	32	N	12	
303	Credit For Senior Head Of Household	33	N	12	
304	Subtotal	36	N	12	
306	Credit Name	37	A	12	Must be valid Acronym Name, allowable special character is slash (/)
307	Code No.	37	N	3	Must be present if amount in field 310
310	Amount	37	N	12	
311	Credit Name	38	A	12	Must be valid Acronym Name, allowable special character is slash (/)
312	Code No.	38	N	3	Must be present if amount in field 315
315	Amount	38	N	12	
325	More Than 2 Credits	39	N	12	
327	Nonrefundable Renter's Credit	40	N	12	
330	Total Credits	42	N	12	
*331	Deferred Tax Literal		AN	25	"IRC SECTION 453A INTEREST" "IRC SECTION 453 INTEREST" or "STMbnn"
+332	Deferred Tax Amount		N	12	
335	Subtract Line 42 From 28	43	N	12	

Form 540NR, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
340	AMT	44	N	12	
*341	Additional Tax Literal		AN	6	"3501", "3535", "3805P", "3805Z", "STMbnn" or "IRC197"
+342	Additional Tax Amount		N	12	
350	Other Taxes	45	N	12	
355	Total	46	N	12	
357	Form 1099 Indicator		A	1	"X" or blank
360	Withholdings	47	N	12	
365	Estimates	48	N	12	
@367	ES Payment Name Change		A	6	"STMbnn" or blank
370	Excess CA SDI	50	N	12	
375	Total Payments	51	N	12	
380	Overpaid Tax	52	N	12	
385	Next Year's Tax	53	N	12	
390	Overpaid Tax Available	54	N	12	
395	Tax Due	55	N	12	
400	California Senior Special	56	N	12	
405	Alzheimer's	57	N	12	
410	Senior Fund	58	N	12	
415	Endangered Species	59	N	12	
420	Child Abuse	60	N	12	
425	Breast Cancer	61	N	12	
431	Firefighters' Memorial	62	N	12	
432	Public School Library	63	N	12	
435	D.A.R.E.	64	N	12	
436	Mexican American Memorial	65	N	12	

Form 540NR, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
437	Emergency Food Fund	66	N	12	
438	CA Peace Officers Foundation	67	N	12	
439	Birth Defects Research	68			
445	Total Contributions	69	N	12	
460	Refund	70	N	12	
465	Amount You Owe	71	N	12	
467	Automatic Withdrawal Amount		N	12	
468	Automatic Withdrawal Date		DT	8	MMDDYYYY
470	Interest	72	N	12	
472	FTB 5805/5805F Indicator		A	1	"X" or blank
475	Underpayment	73	N	12	
477	Send No Forms Indicator	74	A	1	"X" or blank
479	Daytime Phone Number		N	10	
600	Name Of Paid Preparer		AN	35	
605	Preparer SSN/FEIN/PTIN		AN	9	"N" or "PNNNNNNNNN"
610	Firm's Name		AN	35	
615	Firm's Address		AN	30	
620	City		AN	17	
625	State		A	2	
630	ZIP Code		N	9	
700	Routing Number		N	9	
710	Checking Account Indicator		A	1	"X" or blank
720	Savings Account Indicator		A	1	"X" or blank
730	Account Number		AN	17	includes "-" dash or blank
	Record Terminus Character			1	Value "#"

Form 540 2EZ, Page 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			64	Value "RETb5402EZ4bPG01b(9n)b199912b(16n) (14n)" [9n = Taxpayer SSN 16n = Return Sequence Number 14n = Declaration Control Number]
010	Taxpayer SSN		N	9	Must be present
020	Spouse SSN		N	9	Must be present if FS = 2
025	Name Control		A	4	First 4 characters of taxpayer's last name. Must be present
030	Taxpayer First Name		A	11	Must be present
031	Taxpayer Middle Initial		A	1	
032	Taxpayer Last Name		A	17	Must be present
040	Spouse First Name		A	11	Must be present if FS = 2
041	Spouse Middle Initial		A	1	
042	Spouse Last Name		A	17	Blank unless different from T/P last name
050	Street Address		AN	30	Must be present, allowable special character is slash (/)
052	Additional Address		AN	30	Allowable special character is slash (/)
053	Private Mail Box		AN	9	Not used
054	Apartment Number		AN	5	
056	City		AN	17	Must be present
057	Country Name		AN	19	Not used

Form 540 2EZ, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
058	State		A	2	Must be valid postal abbreviation
059	ZIP Code		N	9	
060	Special Processing Literal		AN	13	Disaster Loss or blank
@062	Disaster Explanation		A	6	"STMbnn" or blank
064	Federal Schedule EIC Indicator		A	1	"X" or blank
065	Filing Status	1-5	N	1	Valid range 1, 2, 4, 5
080	Year Spouse Died	5(a)	DT	4	Must be present if FS = 5, YYYY
*105	Dependent Name 1	7(a)	A	25	First name, space, last name or "STMbnn"
+107	Relationship	7(b)	A	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT" "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
110	Dependent Name 2	7(c)	A	25	See first occurrence
112	Relationship	7(d)	A	11	See first occurrence
115	Dependent Name 3	7(e)	A	25	See first occurrence
117	Relationship	7(f)	A	11	See first occurrence
135	Total Dependent Exemptions	7	N	2	Must be > 0 if Field 105 has an entry
200	State Wages	8	N	12	
202	Interest Income	9	N	12	
225	CA AGI	10	N	12	
240	Tax	11	N	12	

Form 540 2EZ, Page 1 (continued)

327	Nonrefundable Renter's Credit	12	N	12	
355	Total Tax	13	N	12	
360	Withholdings	14	N	12	
380	Overpaid Tax	15,17	N	12	
395	Tax Due	16,18	N	12	
	Record Terminus Character			1	Value " ⁴⁴ #"

Form 540 2EZ, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			34	Value "RETb5402EZ4bPG02b(9n)b199912 b" [9n = Taxpayer SSN]
405	Alzheimer's	48	N	12	Side 2
410	Senior Fund	49	N	12	Side 2
415	Endangered Species	50	N	12	Side 2
420	Child Abuse	51	N	12	Side 2
425	Breast Cancer	52	N	12	Side 2
431	Firefighters' Memorial	53	N	12	Side 2
432	Public School Library	54	N	12	Side 2
435	D.A.R.E.	55	N	12	Side 2
436	Mexican American Memorial	56	N	12	Side 2
437	Emergency Food Fund	57	N	12	Side 2
438	CA Peace Officer Foundation	58	N	12	Side 2
439	Birth Defects Research	59	N	12	Side 2
445	Total Contributions	19	N	12	Side 2
460	Refund	20	N	12	
465	Amount You Owe	21	N	12	
467	Automatic Withdrawal Amount		N	12	
468	Automatic Withdrawal Date		DT	8	MMDDYYYY
479	Daytime Phone Number		N	10	

Form 540 2EZ, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
600	Name Of Paid Preparer		AN	35	
605	Preparer SSN/FEIN/PTIN		AN	9	"N" or "PNNNNNNNNN"
610	Firm's Name		AN	35	
615	Firm's Address		AN	30	
620	City		AN	17	
625	State		A	2	
630	ZIP Code		N	9	
700	Routing Number		N	9	
710	Checking Account Indicator		A	1	"X" or blank
720	Savings Account Indicator		A	1	"X" or blank
730	Account Number		AN	17	includes "-" dash or blank
	Record Terminus Character			1	Value "#"

Schedule Record Identification

Each page of a schedule will have a new Schedule Record with the Page Number incremented. Each schedule should appear in alpha order by Schedule type. The following field describes the composition of the Record ID.

Field Number	Field Name	Length	Field Description
000	Record ID		
	Delimiter (variable option only)		Value “[
	(1) Record ID	4	Value “SCHb”
	(2) Schedule Type	6	AN (left justify) Values “Abbbbbb”, “Bbbbbbb”, etc.
	(3) Schedule Occurrence Number	2	N, limited to the maximum number of schedules allowed
	(4) Page Number	5	“PGnnb” nn = 01 to 02
	(5) Taxpayer SSN	9	N
	Delimiter (variable option only)		Value “]”
	Begin Data Fields		

Schedule CA (540)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "SCHbCAbbbb(2n)PG01b(9n)" [2n=Schedule Occurrence Number 01; 9n=Taxpayer SSN]
	PART I - INCOME ADJUSTMENT SCHEDULE Section A - Income				
010	Wages - Federal	7-A	N	12	
020	Wages - Subtractions	7-B	N	12	
030	Wages - Additions	7-C	N	12	
040	Taxable interest - Federal	8-A	N	12	
050	Taxable interest - Subtractions	8-B	N	12	
060	Taxable interest - Additions	8-C	N	12	
070	Ordinary dividends - Federal	9-A	N	12	
080	Ordinary dividends - Subtractions	9-B	N	12	
090	Ordinary dividends - Additions	9-C	N	12	
100	State tax refund - Federal	10-A	N	12	
110	State tax refund - Subtractions	10-B	N	12	
120	Alimony received - Federal	11-A	N	12	
130	Alimony received - Additions	11-C	N	12	
140	Business income (loss)-Federal	12-A	N	12	
150	Business income (loss) - Subtractions	12-B	N	12	
160	Business income (loss) - Additions	12-C	N	12	
170	Capital gain (loss) - Federal	13-A	N	12	

Schedule CA (540) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
180	Capital gain (loss) - Subtractions	13-B	N	12	
190	Capital gain (loss) - Additions	13-C	N	12	
200	Other gains (losses) - Federal	14-A	N	12	
210	Other gains (losses) - Subtractions	14-B	N	12	
220	Other gains (losses) - Additions	14-C	N	12	
230	Total IRA distribution	15a	N	12	
240	Total IRA distribution - Federal	15b-A	N	12	
250	Total IRA distribution - Subtractions	15b-B	N	12	
260	Total IRA distribution - Additions	15b-C	N	12	
270	Total pensions and annuities	16a	N	12	
280	Total pensions and annuities - Federal	16b-A	N	12	
290	Total pensions and annuities - Subtractions	16b-B	N	12	
300	Total pensions and annuities - Additions	16b-C	N	12	
310	Rents - Federal	17-A	N	12	
320	Rents - Subtractions	17-B	N	12	
330	Rents - Additions	17-C	N	12	
340	Farm income (loss) - Federal	18-A	N	12	
350	Farm income (loss) - Subtractions	18-B	N	12	
360	Farm income (loss) - Additions	18-C	N	12	
370	Unemployment - Federal	19-A	N	12	
380	Unemployment - Subtractions	19-B	N	12	
390	Social Security benefits	20a	N	12	

Schedule CA (540) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
400	Social Security benefits - Federal	20b-A	N	12	
410	Social Security benefits - Subtractions	20b-B	N	12	
420	Other income - Federal	21-A	N	12	
430	CA lottery - Subtractions	21a-B	N	12	
440	Disaster loss carryover FTB 3805V - Subtractions	21b-B	N	12	
450	Federal NOL (Form 1040 line 21) - Additions	21c-C	N	12	
460	NOL carryover from FTB 3805V - Subtractions	21d-B	N	12	
480	NOL from FTB 3805Z, 3806 or 3807 - Subtractions	21e-B	N	12	
*500	Other (describe)	21f-1	AN	20	"STMbnn" or First Occurrence
+510	Subtractions	21f-1B	N	12	
+520	Additions	21f-1C	N	12	
530	Other (describe)	21f-2	AN	20	Second Occurrence
540	Subtractions	21f-2B	N	12	
550	Additions	21f-2C	N	12	
570	Other - Subtractions	21f-B	N	12	
580	Other - Additions	21f-C	N	12	
590	Total - Federal	22-A	N	12	
600	Total - Subtractions	22-B	N	12	
610	Total - Additions	22-C	N	12	
	Section B - Adjustments to Income				
620	Your IRA deduction - Federal	23-A	N	12	

Schedule CA (540) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
630	Student loan interest deduction - Federal	24-A	N	12	
660	Medical Savings Account deduction - Federal	25-A	N	12	
680	Moving expenses - Federal	26-A	N	12	
700	1/2 Self employment tax - Federal	27-A	N	12	
780	Self emp. health insurance - Federal	28-A	N	12	
910	Keogh and SEP/Simple - Federal	29-A	N	12	
940	Penalty early withdrawal - Federal	30-A	N	12	
950	Alimony paid - Federal	31a-A	N	12	
955	Alimony paid - Additions	31a-C	N	12	
*960	Recipient's SSN	31b	AN	9	"STMbnn" or entry
+970	Recipient's last name		A	35	
+975	Alimony amount		N	12	
*980	Write in adjustment literal	32	AN	13	"REFORESTATION", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C) (18)", "PPR", "CLEAN-FUEL", "FOREIGNbHOUSE", "FORMb2555" or "STMbnn"
+990	Write in adjustment amount	32	N	12	
993	Total Adjustments - Federal	32-A	N	12	
995	Total Adjustments - Subtractions	32-B	N	12	
1000	Total Adjustments - Additions	32-C	N	12	
1010	Line 22 minus line 32 - Federal	33-A	N	12	

Schedule CA (540) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1020	Line 22 minus line 32 - Subtractions	33-B	N	12	
1030	Line 22 minus line 32 - Additions	33-C	N	12	
	PART II - Adjustments to Federal Itemized Deductions				
1040	Federal itemized deductions	35	N	12	
1050	State and local income taxes	36	N	12	
1060	Line 35 minus line 36	37	N	12	
*1070	Other adjustments - specify		A	15	Entry, "STMbnn" or blank
+1080	Other adjustments - amount	38	N	12	
1090	Combine lines 37 and 38	39	N	12	
1110	CA itemized deductions	40	N	12	
	Record Terminus Character			1	Value "#"

Schedule CA (540NR)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "SCHbCAbNRb(2n)PG01b(9n)" [2n=Schedule Occurrence Number 01; 9n=Taxpayer SSN]
	PART II - INCOME ADJUSTMENT SCHEDULE Section A - Income				
010	Wages - Federal	7-A	N	12	
020	Wages - Subtractions	7-B	N	12	
030	Wages - Additions	7-C	N	12	
032	Wages - Total	7-D	N	12	
034	Wages - CA	7-E	N	12	
040	Taxable Interest - Federal	8-A	N	12	
050	Taxable Interest - Subtractions	8-B	N	12	
060	Taxable Interest - Additions	8-C	N	12	
062	Taxable Interest - Total	8-D	N	12	
064	Taxable Interest - CA	8-E	N	12	
070	Ordinary Dividends - Federal	9-A	N	12	
080	Ordinary Dividends – Subtractions	9-B	N	12	
090	Ordinary Dividends - Additions	9-C	N	12	
092	Ordinary Dividends - Total	9-D	N	12	
094	Ordinary Dividends - CA	9-E	N	12	
100	State Tax Refund - Federal	10-A	N	12	
110	State Tax Refund - Subtractions	10-B	N	12	
120	Alimony Received - Federal	11-A	N	12	

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
130	Alimony Received - Additions	11-C	N	12	
132	Alimony Received - Total	11-D	N	12	
134	Alimony Received - CA	11-E	N	12	
140	Business Income (Loss)- Federal	12-A	N	12	
150	Business Income (Loss) - Subtractions	12-B	N	12	
160	Business Income (Loss) - Additions	12-C	N	12	
162	Business Income (Loss) - Total	12-D	N	12	
164	Business Income (Loss) - CA	12-E	N	12	
170	Capital Gain (Loss) - Federal	13-A	N	12	
180	Capital Gain (Loss) - Subtractions	13-B	N	12	
190	Capital Gain (Loss) - Additions	13-C	N	12	
192	Capital Gain (Loss) - Total	13-D	N	12	
194	Capital Gain (Loss) - CA	13-E	N	12	
200	Other Gains Or (Losses)	14-A	N	12	
210	Other Gains Or (Losses)	14- B	N	12	
220	Other Gains Or (Losses)	14-C	N	12	
222	Other Gains Or (Losses)	14-D	N	12	
224	Other Gains Or (Losses)	14-E	N	12	
230	Total IRA Distribution	15-a	N	12	
240	Total IRA Distribution - Federal	15b-A	N	12	
250	Total IRA Distribution - Subtractions	15b-B	N	12	
260	Total IRA Distribution - Additions	15b-C	N	12	

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
262	Total IRA Distribution - Total	15b-D	N	12	
264	Total IRA Distribution - CA	15b- E	N	12	
270	Total Pensions And Annuities	16a	N	12	
280	Total Pensions And Annuities - Federal	16b-A	N	12	
290	Total Pensions And Annuities - Subtractions	16b-B	N	12	
300	Total Pensions And Annuities - Additions	16b-C	N	12	
302	Total Pensions And Annuities - Total	16b-D	N	12	
304	Total Pensions And Annuities - CA	16b-E	N	12	
310	Rents - Federal	17-A	N	12	
320	Rents - Subtraction	17-B	N	12	
330	Rents - Addition	17-C	N	12	
332	Rents - Total	17-D	N	12	
334	Rents - CA	17-E	N	12	
340	Farm Income (Loss) - Federal	18-A	N	12	
350	Farm Income (Loss) - Subtractions	18-B	N	12	
360	Farm Income (Loss) - Additions	18-C	N	12	
362	Farm Income (Loss) - Total	18-D	N	12	
364	Farm Income (Loss) - CA	18-E	N	12	
370	Unemployment - Federal	19-A	N	12	
380	Unemployment - Subtractions	19-B	N	12	
390	Social Security Benefits	20a	N	12	

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
400	Social Security Benefits - Federal	20b-A	N	12	
410	Social Security Benefits - Subtractions	20b-B	N	12	
420	Other Income - Federal	21-A	N	12	
430	CA Lottery - Subtractions	21a-B	N	12	
440	Disaster Loss Carryover FTB 3805V - Subtractions	21b-B	N	12	
450	Federal NOL (Fed. Form 1040 Line 21) - Additions	21c-C	N	12	
460	NOL Carryover From FTB 3805V - Subtractions	21d-B	N	12	
480	NOL From FTB 3805Z, 3806 Or 3807 - Subtractions	21e-B	N	12	
*500	Other (Describe)	21f-1	AN	20	"STMbnn" or First Occurrence
+510	Subtractions	21f-1B	N	12	
+520	Additions	21f-1C	N	12	
530	Other (Describe)	21f-2	AN	20	Second Occurrence
540	Subtractions	21f-2B	N	12	
550	Additions	21f-2C	N	12	
570	Other - Subtractions	21f-B	N	12	
580	Other - Additions	21f-C	N	12	
582	Other - Income Total	21-D	N	12	
584	Other - Income CA	21-E	N	12	
590	Total - Federal	22a-A	N	12	
600	Total - Subtractions	22a-B	N	12	

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
610	Total - Additions	22a-C	N	12	
612	Total - Total	22a-D	N	12	
614	Total - CA	22a-E	N	12	
	Side 2 Section B - Adjustments To Income				
615	Total From Side 1 - Federal	22b-A	N	12	
616	Total From Side 1 - Subtractions	22b-B	N	12	
617	Total From Side 1 - Additions	22b-C	N	12	
618	Total From Side 1 - Total	22b-D	N	12	
619	Total From Side 1 - CA	22b-E	N	12	
620	Your IRA Deduction - Federal	23-A	N	12	
622	Your IRA Deduction - Total	23-D	N	12	
624	Your IRA Deduction - CA	23-E	N	12	
630	Student Loan Interest Deduction – Federal	24-A	N	12	
632	Student Loan Interest Deduction – Total	24-D	N	12	
634	Student Loan Interest Deduction - CA	24-E	N	12	
660	Medical Savings Account Deduction - Federal	25-A	N	12	
662	Medical Savings Account Deduction - Total	25-D	N	12	
664	Medical Savings Account Deduction - CA	25-E	N	12	
680	Moving Expenses - Federal	26-A	N	12	
692	Moving Expenses - Total	26-D	N	12	
694	Moving Expenses - CA	26-E	N	12	

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
700	½ Self Employment Tax - Federal	27-A	N	12	
772	½ Self Employment Tax - Total	27-D	N	12	
774	½ Self Employment Tax - CA	27-E	N	12	
780	Self Emp. Health Insurance - Federal	28-A	N	12	
792	Self Emp. Health Insurance-Total	28-D	N	12	
794	Self Emp. Health Insurance - CA	28-E	N	12	
910	Keogh And SEP/Simple - Federal	29-A	N	12	
912	Keogh And SEP/Simple - Total	29-D	N	12	
914	Keogh And SEP/Simple - CA	29-E	N	12	
940	Penalty Early Withdrawal - Federal	30-A	N	12	
942	Penalty Early Withdrawal - Total	30-D	N	12	
944	Penalty Early Withdrawal - CA	30-E	N	12	
950	Alimony Paid - Federal	31a-A	N	12	
955	Alimony Paid - Additions	31a-C	N	12	
956	Alimony Paid - Total	31a-D	N	12	
957	Alimony Paid - CA	31a-E	N	12	
*960	Recipient's SSN	31b	AN	9	"STMbnn" or entry
+970	Recipient's Full Name	31b	A	35	
+975	Alimony Amount		N	12	

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
*980	Write In Adjustment Literal	32	AN	13	"REFORESTATION", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C) (18)", "PPR", "CLEAN-FUEL", "FOREIGNbHOUSE", "FORMb2555", or "STMbnn"
+990	Write In Adjustment Amount	32	N	12	
993	Total Adjustments - Federal	32-A	N	12	
995	Total Adjustments - Subtractions	32-B	N	12	
1000	Total Adjustments - Additions	32-C	N	12	
1002	Total Adjustments - Total	32-D	N	12	
1004	Total Adjustments - CA	32-E	N	12	
1010	Total - Federal	33-A	N	12	
1020	Total -Subtractions	33-B	N	12	
1030	Total - Additions	33-C	N	12	
1032	Total - Total	33-D	N	12	
1034	Total - CA	33-E	N	12	
1036	Ratio	34	N	5	
	PART III - Adjustments To Federal Itemized Deductions				
1040	Federal Itemized Deductions	35	N	12	
1050	State And Local Income Taxes	36	N	12	
1060	Line 35 Minus Line 36	37	N	12	
*1070	Other Adjustments – Specify		AN	15	Entry, "STMbnn" or blank
+1080	Other Adjustments - Amount	38	N	12	
1090	Combine Line 37 And 38	39	N	12	
1110	CA Itemized Deductions	40	N	12	

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	PART I - Residency Information				
	During 1999				
1200	Yourself - State Domiciled	1-(1)	AN	20	
1210	Spouse - State Domiciled	1-(1)	AN	20	
1220	Yourself - State Or Country Stationed	1-(2)	AN	20	
1230	Spouse - State Or Country Stationed	1-(2)	AN	20	
1240	Yourself - Prior Residence & Date	2	AN	30	
1250	Spouse - Prior Residence & Date	2	AN	30	
1260	Yourself - New State & Date Of Move	3	AN	30	
1270	Spouse - New State & Date Of Move	3	AN	30	
1280	Yourself - State Or Country Residence	4	AN	20	
1290	Spouse - State Or Country Residence	4	AN	20	
1300	Yourself - Days In California	5	AN	3	
1310	Spouse - Days In California	5	AN	3	
1320	Yourself - Owned Property/CA	6	AN	1	"Y" or "N"
1330	Spouse - Owned Property/CA	6	AN	1	"Y" or "N"
	Before 1999				
1340	Yourself - CA Resident - Dates	7	AN	30	
1350	Spouse - CA Resident - Dates	7	AN	30	
1360	Yourself - Entered CA - Date	8	AN	8	MMDDYYYY

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1370	Spouse - Entered CA - Date	8	AN	8	MMDDYYYY
1380	Yourself - Left CA - Date	9	AN	8	MMDDYYYY
1390	Spouse - Left CA - Date	9	AN	8	MMDDYYYY
	Record Terminus Character			1	Value “#”

Schedule D

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "SCHbDbbbb(2n)PG01b(9n)" [2n=Schedule Occurrence Number 01; 9n=Taxpayer SSN]
*010	Description Of Property	1a (a)-1	AN	25	"STMbnn" or First Occurrence
+020	Sales Price	1a (b)-1	N	12	
+030	Cost Or Other Basis	1a (c)-1	N	12	
+040	Loss	1a (d)-1	N	12	
+050	Gain	1a (e)-1	N	12	
060	Description Of Property	1a (a)-2	AN	25	Second Occurrence
070	Sales Price	1a (b)-2	N	12	
080	Cost Or Other Basis	1a (c)-2	N	12	
090	Loss	1a (d)-2	N	12	
100	Gain	1a (e)-2	N	12	
110	Description Of Property	1a (a)-3	AN	25	Third Occurrence
120	Sales Price	1a (b)-3	N	12	
130	Cost Or Other Basis	1a (c)-3	N	12	
140	Loss	1a (d)-3	N	12	
150	Gain	1a (e)-3	N	12	
160	Description Of Property	1b (a)	AN	25	"Section 18152.5 Exclusion" or blank
170	Sales Price	1b (b)	N	12	
180	Cost Or Other Basis	1b (c)	N	12	
190	Loss	1b (d)	N	12	
200	Gain	1b (e)	N	12	
210	Net Loss	2(d)	N	12	

Schedule D (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
220	Net Gain	2(e)	N	12	
222	Capital Gain Distributions	3(e)	N	12	
230	Total Gains	4(e)	N	12	
240	Loss	5(d)	N	12	
250	CA Capital Loss Carryover	6(d)	N	12	
260	Total Loss	7(d)	N	12	
270	Net Gain Or Net Loss	8(e)	N	12	
280	If Net Loss	9(e)	N	12	
290	Amount From Fed Form 1040	10(e)	N	12	
300	CA Gain Or Loss	11(e)	N	12	
310	If Line 10 More Than Line 11	12a (e)	N	12	
320	If Line 10 Less Than Line 11	12b (e)	N	12	
	Record Terminus Character			1	Value “#”

Schedule D-1, Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "SCHbD-1bbb(2n)PG01b(9n)" [2n=Schedule Occurrence Number 01; 9n=Taxpayer SSN]
	Part I - Sales Or Exchanges Of Property				
010	Gross Proceeds	1	N	12	
*020	Description Of Property	2(a)-1	AN	15	"STMbnn" or First Occurrence
+030	Date Acquired	2(b)-1	DT	8	MMDDYYYY
+040	Date Sold	2(c)-1	DT	8	MMDDYYYY
+050	Gross Sales Price	2(d)-1	N	12	
+060	Depreciation Allowed	2(e)-1	N	12	
*+070	Cost Or Other Basis	2(f)-1	AN	12	"STMbnn" or entry
+080	Gain Or (Loss) - Subtract (F) From The Sum Of (D) And (E)	2(g)-1	N	12	
100	Description Of Property	2(a)-2	AN	15	Second Occurrence
110	Date Acquired	2(b)-2	DT	8	MMDDYYYY
120	Date Sold	2(c)-2	DT	8	MMDDYYYY
130	Gross Sales Price	2(d)-2	N	12	
140	Depreciation	2(e)-2	N	12	
150	Cost Or Other Basis	2(f)-2	N	12	
160	Gain Or (Loss) - Subtract (F) From The Sum Of (D) And (E)	2(g)-2	N	12	
180	Description Of Property	2(a)-3	AN	15	Third Occurrence
190	Date Acquired	2(b)-3	DT	8	MMDDYYYY

Schedule D-1, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
200	Date Sold	2(c)-3	DT	8	MMDDYYYY
210	Gross Sales Price	2(d)-3	N	12	
220	Depreciation	2(e)-3	N	12	
230	Cost Or Other Basis	2(f)-3	N	12	
240	Gain Or Loss - Subtract (F) From The Sum Of (D) And (E)	2(g)-3	N	12	
260	Gain From IRS Form 4684	3(g)	N	12	
270	IRC Sec 1231 Gain	4(g)	N	12	
275	IRC Sec 1231 Gain Or Loss	5(g)	N	12	
280	Gain From Part III, Line 35	6(g)	N	12	
290	Combine Line 2 Through Line 6	7(g)	N	12	
320	Nonrecaptured Net Losses	8(g)	N	12	
330	Subtract Line 8 From Line 7	9(g)	N	12	
	Part II - Section A Ordinary Gains And Losses				
*340	Description Of Property	10(a)-1	AN	15	"STMbnn" or First Occurrence
+350	Date Acquired	10(b)-1	DT	8	MMDDYYYY
+360	Date Sold	10(c)-1	DT	8	MMDDYYYY
+370	Gross Sales Price	10(d)-1	N	12	
+380	Depreciation Allowed	10(e)-1	N	12	
*+390	Cost Or Other Basis	10(f)-1	AN	12	"STMbnn" or entry
+400	Gain Or (Loss) - Subtract (F) From The Sum Of (D) And (E)	10(g)-1	N	12	
420	Description Of Property	10(a)-2	AN	15	Second occurrence
430	Date Acquired	10(b)-2	DT	8	MMDDYYYY
440	Date Sold	10(c)-2	DT	8	MMDDYYYY
450	Gross Sales Price	10(d)-2	N	12	

Schedule D-1, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
460	Depreciation Allowed	10(e)-2	N	12	
470	Cost Or Other Basis	10(f)-2	N	12	
480	Gain Or (Loss) - Subtract (F) From The Sum Of (D) And (E)	10(g)-2	N	12	
500	Description Of Property	10(a)-3	AN	15	Third Occurrence
510	Date Acquired	10(b)-3	DT	8	MMDDYYYY
520	Date Sold	10(c)-3	DT	8	MMDDYYYY
530	Gross Sales Price	10(d)-3	N	12	
540	Depreciation Allowed	10(e)-3	N	12	
550	Cost Or Other Basis	10(f)-3	N	12	
560	Gain Or (Loss) - Subtract (F) From The Sum Of (D) And (E)	10(g)-3	N	12	
580	Loss From Line 7	11(g)	N	12	
590	Gain From Line 7, Or Amount From Line 8	12(g)	N	12	
600	Gain From Part III, Line 34	13(g)	N	12	
610	Net Gain Or Loss From IRS Form 4684	14(g)	N	12	
630	Ordinary Gain From FTB 3805E	15(g)	N	12	
635	Ordinary Gain Or Loss From Like-Kind Exchanges	16(g)	N	12	
640	Recapture IRC Sec 179	17(g)	N	12	
670	Combine Line 10 Through Line 17	18(g)	N	12	
680	Loss From IRS Form 4684	18b(1)	N	12	
690	Redetermine Gain Or Loss	18b(2)	N	12	
	Record Terminus Character			1	Value "4"

Schedule D-1, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
735	Record ID			26	Value "SCHbD-1bbb(2n)PG02b(9n)" [2n=Schedule Occurrence Number 01; 9n=Taxpayer SSN]
736	Part II - Section B Adjusting California Ordinary Gain Or Loss Ordinary Gain Or Loss From Form 1040, Line 14	19	N	12	
737	Ordinary CA Gain Or Loss	20	N	12	
738	Line 19 Greater Than Line 20	21a	N	12	
739	Line 20 Greater Than Line 19	21b	N	12	
	Part III - Gain From Disposition Of Property Under IRC Sections 1245, 1250, 1252, 1254 And 1255				
*740	Description Of Property	22A	AN	25	"STMbnn" or First Occurrence
+750	Date Acquired	22A	DT	8	MMDDYYYY
+760	Date Sold	22A	DT	8	MMDDYYYY
+770	Gross Sales Price	23A	N	12	
+780	Cost Plus Expense Of Sale	24A	N	12	
*+790	Depreciation Allowed	25A	AN	12	"STMbnn" or entry
+800	Adjusted Basis	26A	N	12	
+810	Total Gain	27A	N	12	
820	Description Of Property	22B	AN	25	Second Occurrence
830	Date Acquired	22B	DT	8	MMDDYYYY
840	Date Sold	22B	DT	8	MMDDYYYY
850	Gross Sales Price	23B	N	12	

Schedule D-1, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
860	Cost Plus Expense Of Sale	24B	N	12	
870	Depreciation Allowed	25B	N	12	
880	Adjusted Basis	26B	N	12	
890	Total Gain	27B	N	12	
900	Description Of Property	22C	AN	25	Third Occurrence
910	Date Acquired	22C	DT	8	MMDDYYYY
920	Date Sold	22C	DT	8	MMDDYYYY
930	Gross Sales Price	23C	N	12	
940	Cost Plus Expense Of Sale	24C	N	12	
950	Depreciation Allowed	25C	N	12	
960	Adjusted Basis	26C	N	12	
970	Total Gain	27C	N	12	
980	Description Of Property	22D	AN	25	Fourth Occurrence
990	Date Acquired	22D	DT	8	MMDDYYYY
1000	Date Sold	22D	DT	8	MMDDYYYY
1010	Gross Sales Price	23D	N	12	
1020	Cost Plus Expense Of Sale	24D	N	12	
1030	Depreciation Allowed	25D	N	12	
1040	Adjusted Basis	26D	N	12	
1050	Total Gain	27D	N	12	
	IRC Section 1245 Property				
*1060	Depreciation Allowed	28a(A)	AN	12	"STMbnn" or entry
+1070	Smaller Of Line 27 Or 28a	28b(A)	N	12	
1080	Depreciation Allowed	28a(B)	N	12	
1090	Smaller Of Line 27 Or 28a	28b(B)	N	12	

Schedule D-1, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1100	Depreciation Allowed	28a(C)	N	12	
1110	Smaller Of Line 27 Or 28a	28b(C)	N	12	
1120	Depreciation Allowed	28a(D)	N	12	
1130	Smaller Of Line 27 Or 28a	28b(D)	N	12	
	IRC Section 1250 Property				
*1140	Additional Depreciation After 12/31/76	29a(A)	AN	12	"STMbnn" or entry
+1150	Applicable Percentage	29b(A)	N	12	
+1160	Gain Minus Depreciation	29c(A)	N	12	
+1170	Additional Depreciation After 12/31/70, Before 1/1/77	29d(A)	N	12	
*+1180	Smaller Of Line 29c Or 29d	29e(A)	AN	12	"STMbnn" or entry
+1190	IRC Section 291 Amount	29f(A)	N	12	Not Used
+1200	Itemized Depreciation	29g(A)	N	12	
1210	Additional Depreciation After 12/31/76	29a(B)	N	12	
1220	Applicable Percentage	29b(B)	N	12	
1230	Gain Minus Depreciation	29c(B)	N	12	
1240	Additional Depreciation After 12/31/70, Before 1/1/77	29d(B)	N	12	
1250	Smaller Of Line 29c Or 29d	29e(B)	N	12	
1260	IRC Section 291 Amount	29f(B)	N	12	Not Used
1270	Itemized Depreciation	29g(B)	N	12	
1280	Additional Depreciation After 12/31/76	29a(C)	N	12	
1290	Applicable Percentage	29b(C)	N	12	
1300	Gain Minus Depreciation	29c(C)	N	12	

Schedule D-1, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1310	Additional Depreciation After 12/31/70, Before 1/1/77	29d(C)	N	12	
1320	Smaller Of Line 29c Or 29d	29e(C)	N	12	
1330	IRC Section 291 Amount	29f(C)	N	12	Not Used
1340	Itemized Depreciation	29g(C)	N	12	
1350	Additional Depreciation After 12/31/76	29a(D)	N	12	
1360	Applicable Percentage	29b(D)	N	12	
1370	Gain Minus Depreciation	29c(D)	N	12	
1380	Additional Depreciation After 12/31/70, Before 1/1/77	29d(D)	N	12	
1390	Smaller Of Line 29c Or 29d	29e(D)	N	12	
1400	IRC Section 291 Amount	29f(D)	N	12	Not Used
1410	Itemized Depreciation	29g(D)	N	12	
	IRC Section 1252 Property				
*1420	Soil, Water, Land Clearing Expense	30a(A)	AN	12	"STMbnn" or entry
+1430	Applicable Percentage	30b(A)	N	12	
+1440	Smaller Of Total Gain Or Applicable Percentage	30c(A)	N	12	
1450	Soil, Water, Land Clearing Expense	30a(B)	N	12	
1460	Applicable Percentage	30b(B)	N	12	
1470	Smaller Of Total Gain Or Applicable Percentage	30c(B)	N	12	
1480	Soil, Water, Land Clearing Expense	30a(C)	N	12	
1490	Applicable Percentage	30b(C)	N	12	
1500	Smaller Of Total Gain Or Applicable Percentage	30c(C)	N	12	

Schedule D-1, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1510	Soil, Water, Land Clearing Expense	30a(D)	N	12	
1520	Applicable Percentage	30b(D)	N	12	
1530	Smaller Of Total Gain Or Applicable Percentage	30c(D)	N	12	
	IRC Section 1254 Property				
*1540	Intangible Drilling And Dev Costs After 12/31/76	31a(A)	AN	12	"STMbnn" or entry
+1550	Smaller Of Total Gain Or Intangible Costs	31b(A)	N	12	
1560	Intangible Drilling And Dev Costs After 12/31/76	31a(B)	N	12	
1570	Smaller Of Total Gain Or Intangible Costs	31b(B)	N	12	
1580	Intangible Drilling And Dev Costs After 12/31/76	31a(C)	N	12	
1590	Smaller Of Total Gain Or Intangible Costs	31b(C)	N	12	
1600	Intangible Drilling And Dev Costs After 12/31/76	31a(D)	N	12	
1610	Smaller Of Total Gain Or Intangible Costs	31b(D)	N	12	
	IRC Section 1255 Property				
*1620	Applicable Percentage Excluded From Income	32a(A)	AN	12	"STMbnn" or entry
+1630	Smaller Of Gain Or Applicable Percentage Excluded From Income	32b(A)	N	12	
1640	Applicable Percentage Excluded From Income	32a(B)	N	12	
1650	Smaller Of Gain Or Applicable Percentage Excluded From Income	32b(B)	N	12	

Schedule D-1, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1660	Applicable Percentage Excluded From Income	32a(C)	N	12	
1670	Smaller Of Gain Or Applicable Percentage Excluded From Income	32b(C)	N	12	
1680	Applicable Percentage Excluded From Income	32a(D)	N	12	
1690	Smaller Of Gain Or Applicable Percentage Excluded From Income	32b(D)	N	12	
	Summary Of Part III Gains				
1700	Total Gains All Properties	33	N	12	
1710	Part III Exclusions	34	N	12	
1720	Part III Net Gains	35	N	12	
	Part IV - Recapture Amounts Under IRC Sections 179 And 280F				
*1760	Expense Deductions	36(a)	AN	12	"STMbnn" or entry
+1770	Recovery Deductions	36(b)	N	12	
1780	Depreciation/Recovery - Expense Deductions	37(a)	N	12	
1790	Depreciation/Recovery - Recovery Deductions	37(b)	N	12	
1810	Recapture Amount - Expense Deductions	38(a)	N	12	
1820	Recapture Amount - Recovery Deductions	38(b)	N	12	
	Record Terminus Character			1	Value "#"

Schedule G-1, Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "SCHbG-1bbb(2n)PG01b(9n)" [2n = Schedule Occurrence Number 01 - 02; 9n = Taxpayer SSN]
010	Name On Return		A	20	
020	SSN On Return		N	9	
	Part I - Complete This Part If You Qualify To Use Schedule G-1				
024	Distribution Of Qualified Plan - Yes	1	A	1	"X" or blank
026	Distribution Of Qualified Plan - No	1	A	1	"X" or blank
030	Roll Over Distribution - Yes	2	A	1	"X" or blank
040	Roll Over Distribution - No	2	A	1	"X" or blank
042	Beneficiary - Yes	3	A	1	"X" or blank
044	Beneficiary - No	3	A	1	"X" or blank
084	Qualifying Age - 5 Yr Member - Yes	4	A	1	"X" or blank
086	Qualifying Age - 5 Yr Member - No	4	A	1	"X" or blank
190	Prior Year Distribution - Yes	5	A	1	"X" or blank
200	Prior Year Distribution - No	5	A	1	"X" or blank
	Part II - Complete This Part To Choose The 5.5% Capital Gain Election				
220	Capital Gain From Form 1099-R	6	N	12	
230	Multiply Line 6 By .055	7	N	12	
	Part III - Complete This Section For The 5- Year Or 10-Year Averaging Method				
240	NUA Literal	8	A	3	"NUA" or blank

Schedule G-1, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
250	Ordinary Income From Form 1099-R	8	N	12	
260	Death Benefit Exclusion	9	N	12	
270	Total Taxable Amount	10	N	12	
280	Current Actuarial Value	11	N	12	
290	Adjusted Total Taxable Amount	12	N	12	
300	Multiply Line 12 By .50	13	N	12	
310	Line 12 Minus \$20,000	14	N	12	
320	Multiply Line 14 By .20	15	N	12	
330	Minimum Distribution Allowance	16	N	12	
340	Line 12 Minus Line 16	17	N	12	
	5-Year Averaging Method				
350	Multiply Line 17 By .20	18	N	12	
360	Tax On Line 18 Amount	19	N	12	
370	Multiply Line 19 By Five (5)	20	N	12	
380	Line 11 Divided By Line 12	21	N	5	
390	Multiply Line 16 By Line 21 Decimal Amount	22	N	12	
400	Line 11 Minus Line 22	23	N	12	
410	Multiply Line 23 By .20	24	N	12	
420	Tax On Line 24 Amount	25	N	12	
430	Multiply Line 25 By Five (5)	26	N	12	
440	Line 20 Minus Line 26	27	N	12	
450	Tax On Lump Sum Distribution	28	N	12	
	Record Terminus Character			1	Value “#”

Schedule G-1, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
500	Record ID			26	Value "SCHbG-1bbb(2n)PG02b(9n)" [2n = Schedule Occurrence Number 01-02; 9n = Taxpayer SSN]
	PART III (Continued) 10-Year Averaging Method				
510	Multiply Line 17 By .10	29	N	12	
520	Tax On Line 29 Amount	30	N	12	
530	Multiply Line 30 By Ten (10)	31	N	12	
540	Divide Line 11 By Line 12	32	N	5	
550	Multiply Line 16 By Line 32	33	N	12	
560	Line 11 Minus Line 33	34	N	12	
570	Multiply Line 34 By .10	35	N	12	
580	Tax On Line 35 Amount	36	N	12	
590	Multiply Line 36 By Ten (10)	37	N	12	
600	Line 31 Minus Line 37	38	N	12	
610	Tax On Lump Sum Distribution	39	N	12	
620	Enter Smaller Of Line 28 Or 39	40	N	12	
	Record Terminus Character			1	Value "#"

Schedule HOH Worksheet

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "SCHbHOHbbb(2n)PG01b(9n)" [2n = Schedule Occurrence Number 01; 9n=Taxpayer SSN]
010	Relationship Code	1	N	1	Valid range: 1-7
020	Qualifying Dependent Indicator	2	A	1	"Y" or "N"
030	Qualifying Person Living With You	3	A	1	"Y" or "N"
040	Date – From	3(a)	DT	8	MMDDYYYY
050	Date – To	3(a)	DT	8	MMDDYYYY
060	Date – From	3(b)	DT	8	MMDDYYYY
070	Date – To	3(b)	DT	8	MMDDYYYY
080	Date – From	3(c)	DT	8	MMDDYYYY
090	Date – To	3(c)	DT	8	MMDDYYYY
100	Date – From	3(d)	DT	8	MMDDYYYY
110	Date – To	3(d)	DT	8	MMDDYYYY
120	Reason Qualifying Person Was Not Living With You	4	A	1	Valid range: A-H
130	Legally Married	5	A	1	"Y" or "N"
140	Live With Spouse	6	A	1	"Y" or "N"
150	From – Date	6(a)	DT	8	MMDDYYYY
160	To – Date	6(a)	DT	8	MMDDYYYY
170	From – Date	6(b)	DT	8	MMDDYYYY
180	To – Date	6(b)	DT	8	MMDDYYYY
190	From – Date	6(c)	DT	8	MMDDYYYY
200	To – Date	6(c)	DT	8	MMDDYYYY

Schedule HOH Worksheet (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
210	From – Date	6(d)	DT	8	MMDDYYYY
220	To – Date	6(d)	DT	8	MMDDYYYY
	Record Terminus Character			1	Value “#”

Schedule P (540), Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "SCHbPbbbb(2n)PG01b(9n)" [2n = Schedule Occurrence Number 01; 9n=Taxpayer SSN]
	Part I - Adjustments and Preferences				
010	Itemized/standard deduction	1	N	12	
020	Medical and dental expenses	2	N	12	
030	Personal and real property taxes	3	N	12	
040	Home mortgage interest	4	N	12	
050	Misc. itemized deductions	5	N	12	
060	Refund personal/real property taxes	6	N	12	
070	Investment interest expense	7	N	12	
080	Post 1986 depreciation	8	N	12	
090	Adjusted gain or loss	9	N	12	
100	Incentive stock options	10	N	12	
110	Passive activities	11	N	12	
120	Beneficiaries of estates or trusts	12	N	12	
130	Appreciated contributions	13a	N	12	
140	Circulation expenditures	13b	N	12	
150	Depletion	13c	N	12	
160	Depreciation (pre-1987)	13d	N	12	
170	Installment sales	13e	N	12	
180	Intangible drilling costs	13f	N	12	
190	Long term contracts	13g	N	12	

Schedule P (540), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
200	Loss limitations	13h	N	12	
210	Mining costs	13i	N	12	
215	Patron's adjustment	13j	N	12	
220	Pollution control facilities	13k	N	12	
225	Qualified small business stock	13l	N	12	
230	Research and experimental	13m	N	12	
240	Tax shelter farm activities	13n	N	12	
250	Related adjustments	13o	N	12	
260	Other total	13	N	12	
270	Total adjustments and preferences	14	N	12	
	Part II - Alternative Minimum Taxable Income				
280	Taxable income from Form 540	15	N	12	
290	NOL deduction from Sch CA	16	N	12	
295	AMTI exclusion	17	N	12	
300	Itemized deductions	18	N	12	
310	Combine lines 14 through 18	19	N	12	
320	AMT NOL deduction	20	N	12	
330	Alternative minimum taxable income	21	N	12	
	Part III - Exemption Amount and Alternative Minimum Tax				
340	Child exemption worksheet literal	22	A	1	"C" or blank
350	Exemption amount	22	N	12	
360	Line 21 minus line 22	23	N	12	

Schedule P (540), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
370	Tentative minimum tax	24	N	12	
380	Regular tax before credits	25	N	12	
382	Alternative minimum tax	26	N	12	
	Record Terminus Character			1	Value “#”

Schedule P (540), Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start of Record Sentinel			4	Value "****"
	Record ID			26	Value "SCHbPbbbb(2n)PG02b(9n)" [2n = Schedule Occurrence Number 01; 9n = Taxpayer SSN]
	Part IV – Credits that reduce tax				
430	Amount from Form 540 line 24	1	N	12	
440	Tentative minimum tax	2	N	12	
	Section A - Credits that reduce excess tax				
450	Line 1 minus line 2	3(c)	N	12	
	A1 – Credits that reduce excess tax and have no carryover provisions				
460	(Code 170) Joint custody head of household - credit amount	4(a)	N	12	
470	Credit used this year	4(b)	N	12	
480	Tax balance	4(c)	N	12	
490	(Code 173) Dependent parent - credit amount	5(a)	N	12	
500	Credit used this year	5(b)	N	12	
510	Tax balance	5(c)	N	12	
520	(Code 163) Senior head of household - credit amount	6(a)	N	12	
530	Credit used this year	6(b)	N	12	
540	Tax balance	6(c)	N	12	
590	(Code 162) Prison inmate - credit amount	7(a)	N	12	
600	Credit used this year	7(b)	N	12	

Schedule P (540), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
610	Tax balance	7(c)	N	12	
690	(Code 169) EZ employee - credit amount	8(a)	N	12	
700	Credit used this year	8(b)	N	12	
710	Tax balance	8(c)	N	12	
*720	A2 - Credits that reduce excess tax and have carryover provisions Code	9	AN	6	Valid entries "159", "160", "161", "171", "172", "174", "175", "176", "178", "179", "180", "181", "182", "184", "185", "186", "189", "190", "191", "192", "193", "194", "196", "197", "199", "200", "203", "204", "205", "206", "207", "209", "210", "211", or "STMbnn"
+730	Credit name	9	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
+740	Credit amount	9(a)	N	12	Entry or total amount if more than four credits
+750	Credit used this year	9(b)	N	12	Entry or total amount if more than four credits
+760	Tax balance	9(c)	N	12	Entry or total amount if more than four credits
+770	Credit carryover	9(d)	N	12	Entry or total amount if more than four credits
780	Code	10	N	3	Valid entries "159", "160", "161", "171", "172", "174", "175", "176", "178", "179", "180", "181", "182", "184", "185", "186", "189", "190", "191", "192", "193", "194", "196", "197", "199", "200", "203", "204", "205", "206", "207", "209", "210", or "211"
790	Credit name	10	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
800	Credit amount	10(a)	N	12	
810	Credit used this year	10(b)	N	12	
820	Tax balance	10(c)	N	12	
830	Credit carryover	10(d)	N	12	

Schedule P (540), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
840	Code	11	N	3	Valid entries "159", "160", "161", "171", "172", "174", "175", "176", "178", "179", "180", "181", "182", "184", "185", "186", "189", "190", "191", "192", "193", "194", "196", "197", "199", "200", "203", "204", "205", "206", "207", "209", "210", or "211"
850	Credit name	11	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
860	Credit amount	11(a)	N	12	
870	Credit used this year	11(b)	N	12	
880	Tax balance	11(c)	N	12	
890	Credit carryover	11(d)	N	12	
900	Code	12	N	3	Valid entries "159", "160", "161", "171", "172", "174", "175", "176", "178", "179", "180", "181", "182", "184", "185", "186", "189", "190", "191", "192", "193", "194", "196", "197", "199", "200", "203", "204", "205", "206", "207", "209", "210", or "211"
910	Credit name	12	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
920	Credit amount	12(a)	N	12	
930	Credit used this year	12(b)	N	12	
940	Tax balance	12(c)	N	12	
950	Credit carryover	12(d)	N	12	
1620	(Code 188) Credit for prior year AMT - Credit amount	13(a)	N	12	Not Used
1630	Credit used this year	13(b)	N	12	Not Used
1640	Tax balance	13(c)	N	12	Not Used
1650	Credit carryover	13(d)	N	12	Not Used
	Section B - Credits that may reduce tax below TMT				
1660	Tax balance	14(c)	N	12	

Schedule P (540), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	B1 - Credits that reduce net tax and have carryover provisions				
*1670	Code	15	AN	6	Valid entries "159", "172", "176", "180", "181", "185", "196", "199", "210" or "STMbnn"
+1680	Credit name	15	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
+1690	Credit amount	15(a)	N	12	Entry or total amount if more than four credits
+1700	Credit used this year	15(b)	N	12	Entry or total amount if more than four credits
+1710	Tax balance	15(c)	N	12	Entry or total amount if more than four credits
+1720	Credit carryover	15(d)	N	12	Entry or total amount if more than four credits
1730	Code	16	N	3	Valid entries "159", "172", "176", "180", "181", "185", "196", "199", or "210"
1740	Credit name	16	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
1750	Credit amount	16(a)	N	12	
1760	Credit used this year	16(b)	N	12	
1770	Tax balance	16(c)	N	12	
1780	Credit carryover	16(d)	N	12	
1790	Code	17	N	3	Valid entries "159", "172", "176", "180", "181", "185", "196", "199", or "210"
1800	Credit name	17	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
1810	Credit amount	17(a)	N	12	
1820	Credit used this year	17(b)	N	12	
1830	Tax balance	17(c)	N	12	
1840	Credit carryover	17(d)	N	12	

Schedule P (540), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1850	Code	18	N	3	Valid entries "159", "172", "176", "180", "181", "185", "196" . "199" , or "210"
1860	Credit name	18	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
1870	Credit amount	18(a)	N	12	
1890	Credit used this year	18(b)	N	12	
1900	Tax balance	18(c)	N	12	
1910	Credit carryover	18(d)	N	12	
	B2 – Credits that reduce net tax and have no carryover provisions				
2030	(Code 187) Other state tax - credit amount	19(a)	N	12	Not Used
2040	Credit used this year	19(b)	N	12	Not Used
2050	Tax balance	19(c)	N	12	Not Used
2052	Nonrefundable Renter's Credit - credit amount	20(a)	N	12	
2054	Credit used this year	20(b)	N	12	
2056	Tax balance	20(c)	N	12	
	Section C - Credits that may reduce AMT				
2060	AMT – tax balance	21(c)	N	12	
2070	(Code 180) Solar energy carryover from Section B1 - credit amount	22(a)	N	12	
2080	Credit used this year	22(b)	N	12	
2090	Tax balance	22(c)	N	12	
2100	Credit carryover	22(d)	N	12	
2110	(Code 181) Commercial solar carryover from Section B1 - credit amount	23(a)	N	12	

Schedule P (540), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
2120	Credit used this year	23(b)	N	12	
2130	Tax balance	23(c)	N	12	
2140	Credit carryover	23(d)	N	12	
2150	Adjusted AMT	24(c)	N	12	
	Record Terminus Character			1	Value “#”

Schedule P (540NR), Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "SCHbPbNRbb(2n)PG01b(9n)" [2n = Schedule Occurrence Number 01; 9n=Taxpayer SSN]
010	Part I - Adjustments And Preferences Itemized/Standard Deduction	1	N	12	
020	Medical And Dental Expenses	2	N	12	
030	Personal And Real Property Taxes	3	N	12	
040	Home Mortgage Interest	4	N	12	
050	Misc. Itemized Deductions	5	N	12	
060	Refund Personal/Real Property Taxes	6	N	12	
070	Investment Interest Expense	7	N	12	
080	Post-1986 Depreciation	8	N	12	
090	Adjusted Gain Or Loss	9	N	12	
100	Incentive Stock Options	10	N	12	
110	Passive Activities	11	N	12	
120	Beneficiaries Of Estates Or Trusts	12	N	12	
130	Appreciated Contributions	13a	N	12	
140	Circulation Expenditures	13b	N	12	
150	Depletion	13c	N	12	
160	Depreciation (Pre-1987)	13d	N	12	
170	Installment Sales	13e	N	12	
180	Intangible Drilling Costs	13f	N	12	

Schedule P (540NR), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
190	Long Term Contracts	13g	N	12	
200	Loss Limitations	13h	N	12	
210	Mining Costs	13i	N	12	
215	Patron's Adjustment	13j	N	12	
220	Pollution Control Facilities	13k	N	12	
225	Qualified Small Business Stock	13l	N	12	
230	Research And Experimental	13m	N	12	
240	Tax Shelter Farm Activities	13n	N	12	
250	Related Adjustments	13o	N	12	
260	Other Total	13	N	12	
270	Total Adjustments And Preferences	14	N	12	
	Part II - Alternative Minimum Taxable Income				
280	Taxable Income	15	N	12	
290	NOL Deduction From Sch CA, (540NR)	16	N	12	
295	AMTI Exclusion	17	N	12	
300	Itemized Deductions	18	N	12	
310	Combine Lines 14 Through 18	19	N	12	
320	AMT NOL Deduction	20	N	12	
330	Alternative Minimum Taxable Income	21	N	12	
	Part III - Exemption Amount And Alternative Minimum Tax				
340	Child Exemption Worksheet Literal	22	A	1	"C" or blank
350	Exemption Amount	22	N	12	
360	Line 21 Minus Line 22	23	N	12	

Schedule P (540NR), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
370	Tentative Minimum Tax	24	N	12	
372	Alternative Minimum Tax	25a	N	12	
373	Itemized Deductions	25b	N	12	
374	Total AMT Adj Gross Income	25c	N	12	
375	AMT CA Adj Gross Income	25d	N	12	
376	Ratio. Div Line 25d By Line 25c	25e	N	5	
377	Tentative Minimum Tax	26	N	12	
380	Regular Tax	27	N	12	
382	Alternative Minimum Tax	28	N	12	
	Part - IV AMT				
383	CA Adjusted Gross Income	1	N	12	
384	NOL Deduction	2	N	12	
385	AMTI Exclusion	3	N	12	
386	Combine Line 1, 2 And 3	4	N	12	
387	Investment Interest Expense	5a	N	12	
388	Post-1986 Depreciation	5b	N	12	
389	Adjusted Gain Or Loss	5c	N	12	
390	Incentive Stock Options	5d	N	12	
391	Passive Activities	5e	N	12	
392	Beneficiaries Of Estates/Trusts	5f	N	12	
393	Circulation Expenditures	5g	N	12	
394	Depletion	5h	N	12	
395	Depreciation (Pre-1987)	5i	N	12	
396	Installment Sales	5j	N	12	
397	Intangible Drilling Costs	5k	N	12	

Schedule P (540NR), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
398	Long-Term Contracts	5l	N	12	
399	Loss Limitations	5m	N	12	
400	Mining Costs	5n	N	12	
401	Patron's Adjustment	5o	N	12	
402	Pollution Control	5p	N	12	
403	Qualified Small Business Stock	5q	N	12	
404	Research And Experimental	5r	N	12	
405	Tax Shelter Farm Activities	5s	N	12	
406	Related Adjustments	5t	N	12	
407	Add Line A Through Line T	5	N	12	
408	Combine Line 4 And 5	6	N	12	
409	CA AMT NOL	7	N	12	
410	AMT CA Adjusted Gross Income	8	N	12	
	Record Terminus Character			1	Value "#"

Schedule P (540NR), Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
	Record ID			26	Value "SCHbPbNRbb(2n)PG02b(9n)" [2n = Schedule Occurrence Number 01; 9n=Taxpayer SSN]
	Part V - Credits That Reduce Tax				
430	Amt From Form 540NR, Line 27	1	N	12	
440	Tentative Minimum Tax	2	N	12	
	Section A - Credits That Reduce Excess Tax				
450	Excess Tax	3(c)	N	12	
	A1 - Credits That Reduce Excess Tax And Have No Carryover Provisions				
452	(Code 170) Joint Custody Head Of Household – Credit Amount	4	N	12	
454	Ratio	4	N	5	
460	Credit Amount	4(a)	N	12	
470	Credit Used This Year	4(b)	N	12	
480	Tax Balance	4(c)	N	12	
482	(Code 173) Dependent Parent – Credit Amount	5	N	12	
484	Ratio	5	N	5	
490	Credit Amount	5(a)	N	12	
500	Credit Used This Year	5(b)	N	12	
510	Tax Balance	5(c)	N	12	
512	(Code 163) Senior Head Of Household - Credit Amount	6	N	12	

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
514	Ratio	6	N	5	
520	Credit Amount	6(a)	N	12	
530	Credit Used This Year	6(b)	N	12	
540	Tax Balance	6(c)	N	12	
590	(Code 162) Prison Inmate - Credit Amount	7(a)	N	12	
600	Credit Used This Year	7(b)	N	12	
610	Tax Balance	7(c)	N	12	
690	(Code 169) EZ Employee - Credit Amount	8(a)	N	12	
700	Credit Used This Year	8(b)	N	12	
710	Tax Balance	8(c)	N	12	
*720	A2 - Credits That Reduce Excess Tax And Have Carryover Provisions Code	9	AN	6	Valid entries "159", "160", "161", "171", "172", "174", "175", "176", "178", "179", "180", "181", "182", "184", "185", "186", "189", "190", "191", "192", "193", "194", "196", "197", "199", "200", "203", "204", "205", "206", "207", "209", "210", "211", or "STMbnn"
+730	Credit Name	9	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
+740	Credit Amount	9(a)	N	12	Entry or total amount if more than four credits
+750	Credit Used This Year	9(b)	N	12	Entry or total amount if more than four credits
+760	Tax Balance	9(c)	N	12	Entry or total amount if more than four credits
+770	Credit Carryover	9(d)	N	12	Entry or total amount if more than four credits
780	Code	10	N	3	Valid entries "159", "160", "161", "171", "172", "174", "175", "176", "178", "179", "180", "181", "182", "184", "185", "186", "189", "190", "191", "192", "193", "194", "196", "197", "199", "200", "203", "204", "205", "206", "207", "209", "210", or "211"

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
790	Credit Name	10	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
800	Credit Amount	10(a)	N	12	
810	Credit Used This Year	10(b)	N	12	
820	Tax Balance	10(c)	N	12	
830	Credit Carryover	10(d)	N	12	
840	Code	11	N	3	Valid entries "159", "160", "161", "171", "172", "174", "175", "176", "178", "179", "180", "181", "182", "184", "185", "186", "189", "190", "191", "192", "193", "194", "196", "197", "199", "200", "203", "204", "205", "206", "207", "209", "210", or "211"
850	Credit Name	11	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
860	Credit Amount	11(a)	N	12	
870	Credit Used This Year	11(b)	N	12	
880	Tax Balance	11(c)	N	12	
890	Credit Carryover	11(d)	N	12	
900	Code	12	N	3	Valid entries "159", "160", "161", "171", "172", "174", "175", "176", "178", "179", "180", "181", "182", "184", "185", "186", "189", "190", "191", "192", "193", "194", "196", "197", "199", "200", "203", "204", "205", "206", "207", "209", "210", or "211"
910	Credit Name	12	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
920	Credit Amount	12(a)	N	12	
930	Credit Used This Year	12(b)	N	12	
940	Tax Balance	12(c)	N	12	
950	Credit Carryover	12(d)	N	12	

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1620	(Code 188) Credit For Prior Year AMT - Credit Amount	13(a)	N	12	Not Used
1630	Credit Used This Year	13(b)	N	12	Not Used
1640	Tax Balance	13(c)	N	12	Not Used
1650	Credit Carryover	13(d)	N	12	Not Used
	Section B - Credits That May Reduce Tax Below TMT				
1660	Tax Balance	14(c)	N	12	
	B1 - Credits That Reduce Net Tax And Have Carryover Provisions				
*1670	Code	15	AN	6	Valid entries "159", "172", "176", "180", "181", "185", "196", "199", "210" or "STMbnn"
+1680	Credit Name	15	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
+1690	Credit Amount	15(a)	N	12	Entry or total amount if more than four credits
+1700	Credit Used This Year	15(b)	N	12	Entry or total amount if more than four credits
+1710	Tax Balance	15(c)	N	12	Entry or total amount if more than four credits
+1720	Credit Carryover	15(d)	N	12	Entry or total amount if more than four credits
1730	Code	16	N	3	Valid entries "159", "172", "176", "180", "181", "185", "196", "199" or , "210"
1740	Credit Name	16	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
1750	Credit Amount	16(a)	N	12	
1760	Credit Used This Year	16(b)	N	12	
1770	Tax Balance	16(c)	N	12	
1780	Credit Carryover	16(d)	N	12	

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1790	Code	17	N	3	Valid entries "159", "172", "176", "180", "181", "185", "196", "199" or , "210"
1800	Credit Name	17	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
1810	Credit Amount	17(a)	N	12	
1820	Credit Used This Year	17(b)	N	12	
1830	Tax Balance	17(c)	N	12	
1840	Credit Carryover	17(d)	N	12	
1850	Code	18	N	3	Valid entries "159", "172", "176", "180", "181", "185", "196", "199" or , "210"
1860	Credit Name	18	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)
1870	Credit Amount	18(a)	N	12	
1890	Credit Used This Year	18(b)	N	12	
1900	Tax Balance	18(c)	N	12	
1910	Credit Carryover	18(d)	N	12	
	B2 - Credits That Reduce Net Tax And Have No Carryover Provisions				
2030	(Code 187) Other State Tax Credit – Credit Amount	19(a)	N	12	Not Used
2040	Credit Used This Year	19(b)	N	12	Not Used
2050	Tax Balance	19(c)	N	12	Not Used
2052	Nonrefundable Renter's Credit - Credit Amount	20(a)	N	12	
2054	Credit Used This Year	20(b)	N	12	
2056	Tax Balance	20(c)	N	12	

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Section C - Credits That May Reduce AMT				
2060	AMT – Tax Balance	21(c)	N	12	
2070	(Code 180) Solar Energy Carryover From Section B1 - Credit Amount	22(a)	N	12	
2080	Credit Used This Year	22(b)	N	12	
2090	Tax Balance	22(c)	N	12	
2100	Credit Carryover	22(d)	N	12	
2110	(Code 181) Commercial Solar Carryover From Section B1 - Credit Amount	23(a)	N	12	
2120	Credit Used This Year	23(b)	N	12	
2130	Tax Balance	23(c)	N	12	
2140	Credit Carryover	23(d)	N	12	
2150	Adjusted AMT	24(c)	N	12	
	Record Terminus Character			1	Value “#”

Form Record Identification

The records immediately following the tax return are the W-2, W-2G and 1099-R. This is the only place these forms can be in the transmission. Do not place them with the other form records. Each page of a form will have a new Form Record with the Page Number incremented. The following field describes the composition of the Form Record ID:

Field Number	Field Name	Length	Field Description
000	Record ID		
	Delimiter (variable option only)		Value "["
	(1) Record ID	4	Value "FRMb"
	(2) Form Number	6	AN (left justify)
	(3) Form Occurrence Number	2	N, limited to the maximum number of forms allowed
	(4) Page Number	5	"PGnnb" nn = 01 to 04
	(5) Taxpayer SSN	9	N
	Delimiter (variable option only)		Value "]"
	Begin Data Fields		

Form W-2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMbW-2bbb(2n)PG01b(9n)" [2n=Form Occurrence Number 01-20; 9n=Taxpayer SSN]
020	Control Number	a	AN	14	AN or blank
030	Void Ind		A	1	"X" or blank
040	Employer Identification Number	b	N	9	
045	Employer Name Control	c	A	4	
050	Employer Name (1)	c	AN	35	
055	Employer Name (2)	c	AN	35	
060	Employer Address	c	AN	35	
070	Employer City	c	AN	22	
073	Employer State	c	A	2	Standard postal abbreviation or "."
075	Employer ZIP Code	c	N	12	Left-justified
080	SSN Number	d	N	9	W-2 Social Security Number
090	Employee Name	e	AN	35	
100	Employee Address	f	AN	35	
110	Employee City	f	AN	22	
113	Employee State	f	A	2	Standard postal abbreviation
115	Employee ZIP Code	f	N	12	Left-justified
120	Wages	1	N	12	
130	Withholding	2	N	12	
140	Social Security Wages	3	N	12	
150	Social Security Tax	4	N	12	
160	Medicare Wages and Tips	5	N	12	

Form W-2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
170	Medicare Tax Withheld	6	N	12	
180	Social Security Tips	7	N	12	
190	Allocated Tips	8	N	12	
200	Advance EIC Payments	9	N	12	
210	Dependent Care Benefits	10	N	12	
220	Nonqualified Plans	11	N	12	
230	Fringe Benefits in Wages	12	AN	12	
240	Employer's Use 1	13	AN	14	
250	Employer's Use 2	13	AN	14	
260	Employer's Use 3	13	AN	14	
270	Other Deducts/Benefits 1	14	AN	8	
272	Other Deducts/Benefits Amt 1	14	N	12	
280	Other Deducts/Benefits 2	14	AN	8	"See 1st Occurrence"
282	Other Deducts/Benefits Amt 2	14	N	12	"See 1st Occurrence"
290	Other Deducts/Benefits 3	14	AN	8	"See 1st Occurrence"
292	Other Deducts/Benefits Amt 3	14	N	12	"See 1st Occurrence"
300	Statutory Employee Ind	15	A	1	"X" or blank
310	Deceased Ind	15	A	1	"X" or blank
320	Pension Plan Ind	15	A	1	"X" or blank
330	Legal Rep. Ind	15	A	1	"X" or blank
360	Deferred Compensation Ind	15	A	1	"X" or blank
363	Voluntary plan literal		A	4	Values "VD", "VP", "VPDI", "VI" or blank

Form W-2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
365	California State Disability Insurance		N	3	Cannot be >999
370	State Name 1	16	A	2	Standard Postal Abbreviation
380	Employer's State ID - Number 1	16	AN	14	Must be present if field 390 is significant
390	State Wages 1	17	N	12	
400	State Income Tax 1	18	N	12	
410	Name of Locality 1	19	AN	9	
420	Local Wages/Tips 1	20	N	12	
430	Local Income Tax 1	21	N	12	
440	State Name 2	16	A	2	"See 1st Occ."
450	Employer's State ID - Number 2	16	AN	14	Must be present if Field 460 is significant
460	State Wages 2	17	N	12	
470	State Income Tax 2	18	N	12	
480	Name of Locality 2	19	AN	9	
490	Local Wages/Tips 2	20	N	12	
500	Local Income Tax 2	21	N	12	
510	W-2 Indicator		A	1	"N" = non-standard (for altered, typed, or handwritten forms) "S" = standard W-2
	Record Terminus Character			1	Value "#"

Form W-2G

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMbW-2Gbb(2n)PG01b(9n)" [2n=Form Occurrence Number 01-30; 9n=Taxpayer SSN]
015	Payer Name Control		A	4	
020	Payer Name (1)		AN	35	
021	Payer Name (2)		AN	35	
022	Payer's Address		AN	35	
023	Payer's City		AN	22	
024	Payer's State		A	2	Standard postal abbreviation or "."
025	Payer's ZIP		N	12	Left-justified
026	Payer's Identification Number		N	9	
030	Payer's Telephone Number		N	10	
040	Gross Winnings, etc.	1	N	12	
050	Withholding	2	N	12	
080	Type of Wager	3	AN	13	
090	Date Won	4	DT	8	MMDDYYYY
100	Transaction	5	AN	13	
105	Race	6	AN	13	
120	Winnings from Identical Wagers	7	N	12	
130	Cashier	8	AN	13	
140	Winner's Name		AN	35	
142	Winner's Address		AN	35	
144	Winner's City		AN	22	
146	Winner's State		A	2	Standard postal abbreviation

Form W-2G (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
148	Winner's ZIP Code		N	12	Left-justified
150	SSN	9	N	9	W-2G Social Security Number
160	Window	10	AN	13	
180	First I.D.	11	AN	13	
190	Second I.D.	12	AN	13	
200	State Name	13	A	2	Standard postal abbreviations
201	Payer's State I.D. No.	13	AN	14	
210	State Income Tax Withheld	14	N	12	
	Record Terminus Character			1	Value "#"

Form 1099-R

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMb1099Rb(2n)PG01b(9n)" [2n=Form Occurrence Number 01-10; 9n=Taxpayer SSN]
010	Corrected Box		A	1	"X" or Blank
015	Payer Name Control		A	4	
020	Payer Name (1)		AN	35	
025	Payer Name (2)		AN	35	
030	Payer's Address		AN	35	
040	Payer's City		AN	22	
042	Payer's State		A	2	Standard postal abbreviation or "."
044	Payer's ZIP Code		N	12	Left-justified
050	Payer Identification Number		N	9	
060	SSN		N	9	
070	Recipient's Name		AN	35	
080	Recipient's Address		AN	35	
090	Recipient's City		AN	22	
092	Recipient's State		A	2	Standard postal abbreviation
094	Recipient's ZIP Code		N	12	Left-justified
100	Account Number		AN	30	
110	Gross Distribution	1	N	12	
120	Taxable Amount	2a	N	12	
130	Tax Amount Not Determined Ind	2b	A	1	"X" or blank
140	Total Distribution Ind	2b	A	1	"X" or blank
150	Taxable Amount For Capital Gain	3	N	12	

Form 1099-R (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
160	Withholding	4	N	12	
170	Employment Insurance Contribution	5	N	12	
180	Unrealized Securities Appreciation	6	N	12	
190	Distribution Code	7	AN	2	
200	IRA/SEP/SIMPLE Ind	7	A	1	"X" or blank
210	Other Distribution	8	N	12	
220	Recipient's Other Distribution Percentage	8	N	5	
230	Recipient's Total Distribution Percentage	9a	N	5	
231	Recipient's Total Contributions	9b	N	12	
240	State Income Tax withheld - 1	10 (1)	N	12	
246	Payer State name - 1	11 (1)	A	2	Standard postal abbreviation
250	Payer State I.D. No. - 1	11 (1)	AN	14	
255	State Distribution - 1	12 (1)	N	12	
260	Local Income Tax Withheld - 1	13 (1)	N	12	
270	Name of Locality - 1	14 (1)	AN	9	
275	Local Distribution - 1	15 (1)	N	12	
280	State Income Tax withheld - 2	10 (2)	N	12	
286	Payer State name - 2	11 (2)	A	2	Standard postal abbreviation
290	Payer State I.D. No. - 2	11 (2)	AN	14	
300	State Distribution - 2	12 (2)	N	12	
310	Local Income Tax Withheld - 2	13 (2)	N	12	
320	Name of Locality - 2	14 (2)	AN	9	
330	Local Distribution - 2	15 (2)	N	12	
	Record Terminus Character			1	Value "#"

Form 3501

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3501bb(2n)PG01b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	FEIN		N	9	
	Part I - Employer Child Care Program Credit				
	Section A				
020	Number Of Children	1	N	3	
	Section B - Credit Computation				
030	Startup Expense	2	N	12	
040	Contributions To CA Child Care	3	N	12	
050	Add Line 2 And 3	4	N	12	
060	Multiply Line 4 By .30	5	N	12	
070	Pass-Through Credit	6	N	12	
080	Add Lines 5 And 6	7	N	12	
090	Credit Carryover From Prior Years	9	N	12	
100	Tentative Credit	10	N	12	
110	Total Available Credit	11	N	12	
120	Credit Claimed Current Year	12	N	12	
130	Line 12 Minus Line 11	13	N	12	
140	Excess Available Credit	14	N	12	
150	Credit Carryover Available	15	N	12	
	Section C - Credit Recapture				
160	Total Credit Claimed For All Years	16(a)	N	12	

Form 3501 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
170	Proration Percentage	16(b)	N	5	
180	Credit Recapture Amount	16(c)	N	12	
	Part II - Employer Child Care Contribution Credit				
*190	Dependent Name	1a(1)	A	25	"STMbnn" or First occurrence
+200	Contribution Amount	1b(1)	N	12	
+210	30% Of Column (B)	1c(1)	N	3	
+220	No. Of Weeks	1d(1)	N	5	
+230	Credit Amount	1e(1)	N	12	
240	Dependent Name	1a(2)	A	25	Second occurrence
250	Contribution Amount	1b(2)	N	12	
260	30% Of Column (B)	1c(2)	N	3	
270	No. Of Weeks	1d(2)	N	5	
280	Credit Amount	1e(2)	N	12	
290	Pass-Through Credit	2	N	12	
300	Total Current Year Credits	3	N	12	
310	Credit Carryover From Prior Years	5	N	12	
320	Total Available Credit	6	N	12	
330	Credit Claimed Current Year	7	N	12	
340	Credit Carryover Available	8	N	12	
	Record Terminus Character			1	Value "#"

Form 3507

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMb3507bb(2n)PG01b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	FEIN		N	9	
020	Business Address		AN	35	
030	Private Mail Box		AN	9	Not Used
040	City, State, ZIP		AN	30	
050	Total Qualifying Wages	1	N	12	
060	Multiply Line 1 By .10	2	N	12	
070	Pass-Through Credit	3	N	12	
080	Total Available Credit	4	N	12	
	Record Terminus Character			1	Value "#"

Form 3521

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3521bb(2n)PG01b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	FEIN		N	9	
020	BIN		N	9	
	Part I - Credit Computation				
030	Eligible Basis Decreased - Yes	1	A	1	"X" or Blank
040	Eligible Basis Decreased - No	1	A	1	"X" or Blank
050	Current Year Credit For 1999	2	N	12	
060	Enter Any Pass-Through Low-Income Housing Credits				
	Shareholder - Sch K-1 Line 12a (100S) Name Of Entity	3(a)1	AN	35	
070	Shareholder - ID (FEIN)	3(b)1	N	9	
080	Shareholder - Building ID (BIN)	3(c)1	N	9	
090	Amount Of Credit	3(d)1	N	12	
100	Beneficiary - Sch K-1 Line 11d Or 11e (541) Name Of Entity	3(a)2	AN	35	
110	Beneficiary - ID (FEIN)	3(b)2	N	9	
120	Beneficiary - Building ID (BIN)	3(c)2	N	9	
130	Amount Of Credit	3(d)2	N	12	
140	Partner/LLC - Sch K-1 Line 13b (565,568) Name Of Entity	3(a)3	AN	35	
150	Partner/LLC - ID (FEIN)	3(b)3	N	9	
160	Partner/LLC - Building ID (BIN)	3(c)3	N	9	
170	Amount Of Credit	3(d)3	N	12	

Form 3521 (continued)

180	Add Amounts In Column (D)	3	N	12	
190	Add Line 2 And Line 3	4	N	12	
200	Amount From Line 4 From Passive Activities	5	N	12	
210	Subtract Line 5 From Line 4	6	N	12	
220	Allowable Credit From Passive Activities	7	N	12	
230	Credit Carryover From Prior Year	8	N	12	
240	Add Line 6 Through Line 8	9	N	12	
250	Total Amount Of Credit Allocated	10	N	12	
260	Subtract Line 10 From Line 9	11	N	12	
	Part II - Carryover Computation				
270	Amount Of Credit Claimed	12	N	12	
280	Subtract Line 12 From Line 11	13	N	12	
	Part III - Basis Recomputations				
290	Date Building Placed In Service	14(a)	N	6	MMYYYY
300	Date Building Placed In Service	14(b)	N	6	MMYYYY
310	BIN	15(a)	N	9	
320	BIN	15(b)	N	9	
330	Eligible Basis Of Building	16(a)	N	12	
340	Eligible Basis Of Building	16(b)	N	12	
350	Total	16(c)	N	12	
360	Low Income Portion	17(a)	N	12	
370	Low Income Portion	17(b)	N	12	
380	Total	17(c)	N	12	

Form 3521 (continued)

390	Multiply Line 16 By Line 17	18(a)	N	12	
400	Multiply Line 16 By Line 17	18(b)	N	12	
410	Total	18(c)	N	12	
420	Applicable Percentage	19(a)	N	12	
430	Applicable Percentage	19(b)	N	12	
440	Total	19(c)	N	12	
450	Multiply Line 18 By Line 19	20(a)	N	12	
460	Multiply Line 18 By Line 19	20(b)	N	12	
470	Total	20(c)	N	12	
	Record Terminus Character			1	Value "#"

Form 3526

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMb3526bb(2n)PG01b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	Investment Interest Expense	1	N	12	
020	Disallowed Investment Interest Expense	2	N	12	
030	Total Investment Interest Expense	3	N	12	
032	Gross Property Investment Income	4a	N	12	
035	Disposed Net Gain	4b	N	12	
040	Disposed Net Capital Gain	4c	N	12	
042	Subtract Line 4c From Line 4b	4d	N	12	
044	Investment Net Capital Gain	4e	N	12	
046	Investment Income	4f	N	12	
050	Investment Expenses	5	N	12	
060	Net Investment Income	6	N	12	
070	Carry Forward Disallowed Interest Expense	7	N	12	
080	Investment Interest Expense Deduction	8	N	12	
082	Federal Investment Interest Expense Deduction	9	N	12	
084	California Investment Interest Expense Deduction Adjustment	10	N	12	
	Record Terminus Character			1	Value "#"

Form 3535, Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3535bb(2n)PG01b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	FEIN		N	9	
020	Qualifying SIC Code Activity		N	4	
	Part I - Credit Computation				
*030	Description Of Property	1(a)-1	AN	23	"STMbnn" or first occurrence
+040	Primary Use Code	1(b)-1	A	1	Valid entries "A-I"
+050	SIC Code For Property's Primary Use	1(c)-1	N	4	
+060	Property Leased?	1(d)-1	A	1	"Y" or "N"
+070	Date Placed In Service	1(e)-1	DT	6	MMYYYY
+080	Amount Of Sales Or Use Tax Paid	1(f)-1	N	7	
+090	Cost Of Property	1(g)-1	N	9	
+100	Capitalized Direct Labor	1(h)-1	N	9	
+110	Total Costs	1(i)-1	N	12	
+120	Mandatory Adjustments	1(j)-1	N	8	
130	Description Of Property	1(a)-2	AN	23	Second occurrence
140	Primary Use Code	1(b)-2	A	1	Valid entries "A-I"
150	SIC Code For Property's Primary Use	1(c)-2	N	4	
160	Property Leased?	1(d)-2	A	1	"Y" or "N"
170	Date Placed In Service	1(e)-2	DT	6	MMYYYY
180	Amount Of Sales Or Use Tax Paid	1(f)-2	N	7	

Form 3535, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
190	Cost Of Property	1(g)-2	N	9	
200	Capitalized Direct Labor	1(h)-2	N	9	
210	Total Costs	1(i)-2	N	12	
220	Mandatory Adjustments	1(j)-2	N	8	
230	Description Of Property	1(a)-3	AN	23	Third occurrence
240	Primary Use Code	1(b)-3	A	1	Valid entries "A-I"
250	SIC Code For Property's Primary Use	1(c)-3	N	4	
260	Property Leased?	1(d)-3	A	1	"Y" or "N"
270	Date Placed In Service	1(e)-3	DT	6	MMYYYY
280	Amount Of Sales Or Use Tax Paid	1(f)-3	N	7	
290	Cost Of Property	1(g)-3	N	9	
300	Capitalized Direct Labor	1(h)-3	N	9	
310	Total Costs	1(i)-3	N	12	
320	Mandatory Adjustments	1(j)-3	N	8	
330	Description Of Property	1(a)-4	AN	23	Fourth occurrence
340	Primary Use Code	1(b)-4	A	1	Valid entries "A-I"
350	SIC Code For Property's Primary Use	1(c)-4	N	4	
360	Property Leased?	1(d)-4	A	1	"Y" or "N"
370	Date Placed In Service	1(e)-4	DT	6	MMYYYY
380	Sales Or Use Tax Paid?	1(f)-4	N	7	
390	Cost Of Property	1(g)-4	N	9	
400	Capitalized Direct Labor	1(h)-4	N	9	
410	Total Costs	1(i)-4	N	12	
420	Mandatory Adjustments	1(j)-4	N	8	

Form 3535, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
430	Total Column (I)	2(i)	N	12	
435	Total Column (J)	2(j)	N	12	
440	Total Qualified Costs	3	N	12	
450	Multiply Line 3 By 6%	4	N	12	
*460	Name Of Pass-Through Entity	5(a)-1	AN	25	"STMbnn" or First occurrence
+470	Entity Identification No.	5(b)-1	N	9	
+480	Amount Of Pass-Through Credit	5(c)-1	N	12	
490	Name Of Pass-Through Entity	5(a)-2	AN	25	Second occurrence
500	Entity Identification No.	5(b)-2	N	9	
510	Amount Of Pass-Through Credit	5(c)-2	N	12	
520	Total Pass-Through Credit	5	N	12	
530	Line 4 Plus Line 5	6	N	12	
540	Prior Year Credit Carryover	8	N	12	
550	Total Available Credit	9	N	12	
560	Credit Claimed Current Year	10	N	12	
570	Credit Carryover To Future Years	11	N	12	
	Record Terminus Character			1	Value "#"

Form 3535, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
600	Record ID			26	Value "FRMb3535bb(2n)PG02b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
	Part II - Credit Use And Carryover Periods 8 Year Carryover Period				
	1994 And 1995				
610	Prior Year Carryover Amount	1(c)	N	12	
620	Amount Used In 1999	1(d)	N	12	
630	Credit Carryover To Future Years	1(e)	N	12	
	1996				
650	Prior Year Carryover Amount	2(c)	N	12	
660	Amount Used In 1999	2(d)	N	12	
670	Credit Carryover To Future Years	2(e)	N	12	
	1997				
681	Prior Year Carryover Amount	3(c)	N	12	
682	Amount Used In 1999	3(d)	N	12	
684	Credit Carryover To Future Years	3(e)	N	12	
	1998				
690	Prior Year Carryover Amount	4(c)	N	12	
692	Amount Used In 1999	4(d)	N	12	
694	Credit Carryover To Future Years	4(e)	N	12	
	1999				
700	Credit Generated In Current Year	5(b)	N	12	
702	Amount Used In 1999	5(d)	N	12	
704	Credit Carryover To Future Years	5(e)	N	12	
	10 Year Carryover Period				
	1994 And 1995				
900	Prior Year Carryover Amount	6(c)	N	12	
910	Amount Used In 1999	6(d)	N	12	

Form 3535, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
920	Credit Carryover To Future Years	6(e)	N	12	
940	1996 Prior Year Carryover Amount	7(c)	N	12	
950	Amount Used In 1999	7(d)	N	12	
960	Credit Carryover To Future Years	7(e)	N	12	
961	1997 Prior Year Carryover Amount	8(c)	N	12	
963	Amount Used In 1999	8(d)	N	12	
964	Credit Carryover To Future Years	8(e)	N	12	
966	1998 Prior Year Carryover Amount	9(b)	N	12	
967	Amount Used In 1999	9(d)	N	12	
968	Credit Carryover To Future Years	9(e)	N	12	
970	1999 Credit Generated In Current Year	10(b)	N	12	
980	Amount Used In 1999	10(d)	N	12	
990	Credit Carryover To Future Years	10(e)	N	12	
1000	Totals Credit Generated In Current Year	11(b)	N	12	
1010	Prior Year Carryover Amount	11(c)	N	12	
1020	Amount Used In 1999	11(d)	N	12	
1030	Credit Carryover To Future Years	11(e)	N	12	
	Part III - Credit Recapture				
*1400	Property Description	1(a)-1	AN	35	"STMbnn" or first occurrence
+1410	Recapture Code	1(b)-1	N	1	
+1415	Credit Recapture	1(c)-1	N	12	
1420	Property Description	1(a)-2	AN	35	Second occurrence
1430	Recapture Code	1(b)-2	N	1	
1435	Credit Recapture	1(c)-2	N	12	
1440	Property Description	1(a)-3	AN	35	Third occurrence

Form 3535, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1450	Recapture Code	1(b)-3	N	1	
1455	Credit Recapture	1(c)-3	N	12	
1460	Property Description	1(a)-4	AN	35	Fourth occurrence
1470	Recapture Code	1(b)-4	N	1	
1475	Credit Recapture	1(c)-4	N	12	
1480	Property Description	1(a)-5	AN	35	Fifth occurrence
1490	Recapture Code	1(b)-5	N	1	
1500	Credit Recapture	1(c)-5	N	12	
1600	Total Recapture Amount	2	N	12	
	Record Terminus Character			1	Value “#”

Form 3540

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3540bb(2n)PG01b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	FEIN		N	9	
020	Policon - Carryover Prior Years	184(a)	N	12	
030	Policon - Carryover Current Year	184(b)	N	12	
040	Policon - Carryover Future Years	184(c)	N	12	
050	Rideshare - Carryover Prior Years	171(a)	N	12	
060	Rideshare - Carryover Current Year	171(b)	N	12	
070	Rideshare - Carryover Future Years	171(c)	N	12	
080	Water Con - Carryover Prior Years	178(a)	N	12	
090	Water Con - Carryover Current Year	178(b)	N	12	
100	Water Con - Carryover Future Years	178(c)	N	12	
110	Solar Pump - Carryover Prior Years	179(a)	N	12	
120	Solar Pump - Carryover Current Year	179(b)	N	12	
130	Solar Pump - Carryover Future Years	179(c)	N	12	
140	Energy Con - Carryover Prior Years	182(a)	N	12	
150	Energy Con - Carryover Current Year	182(b)	N	12	
160	Energy Con - Carryover Future Years	182(c)	N	12	
170	Res Rental - Carryover Prior Years	186(a)	N	12	
180	Res Rental - Carryover Current Year	186(b)	N	12	
190	Res Rental - Carryover Future Years	186(c)	N	12	

Form 3540 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
200	Agri Prod - Carryover Prior Years	175(a)	N	12	
210	Agri Prod - Carryover Current Year	175(b)	N	12	
220	Agri Prod - Carryover Future Years	175(c)	N	12	
230	Solar Energy - Carryover Prior Years	180(a)	N	12	
240	Solar Energy - Carryover Current Year	180(b)	N	12	
250	Solar Energy - Carryover Future Years	180(c)	N	12	
260	Comm Solar - Carryover Prior Years	181(a)	N	12	
270	Comm Solar - Carryover Current Years	181(b)	N	12	
280	Comm Solar - Carryover Future Years	181(c)	N	12	
290	Orphan Drug - Carryover Prior Years	185(a)	N	12	
300	Orphan Drug - Carryover Current Year	185(b)	N	12	
310	Orphan Drug - Carryover Future Years	185(c)	N	12	
320	Young Infant - Carryover Prior Year	161(a)	N	12	
330	Young Infant - Carryover Current Year	161(b)	N	12	
340	Young Infant - Carryover Future Years	161(c)	N	12	
350	Comm Solar Electric System - Carryover Prior Years	196(a)	N	12	
360	Comm Solar Electric System - Carryover Current Year	196(b)	N	12	
370	Comm Solar Electric System - Carryover Future Years	196(c)	N	12	
380	Low-Emission Vehicles - Carryover Prior Years	160(a)	N	12	
390	Low-Emission Vehicles - Carryover Current Year	160(b)	N	12	
400	Low-Emission Vehicles - Carryover Future Years	160(c)	N	12	

Form 3540 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
410	Recycling Equipment – Carryover Prior Years	174(a)	N	12	
420	Recycling Equipment - Carryover Current Year	174(b)	N	12	
430	Recycling Equipment - Carryover Future Years	174(C)	N	12	
440	Employer Ridesharing (Large Employer) - Carryover Prior Years	191(a)	N	12	
450	Employer Ridesharing (Large Employer) - Carryover Current Year	191(b)	N	12	
460	Employer Ridesharing (Large Employer) - Carryover Future Years	191(c)	N	12	
470	Employer Ridesharing (Small Employer) - Carryover Prior Years	192(a)	N	12	
480	Employer Ridesharing (Small Employer) - Carryover Current Year	192(b)	N	12	
490	Employer Ridesharing (Small Employer) - Carryover Future Years	192(c)	N	12	
500	Employer Ridesharing (Public Transit Passes) - Carryover Prior Years	193(a)	N	12	
510	Employer Ridesharing (Public Transit Passes) - Carryover Current Year	193(b)	N	12	
520	Employer Ridesharing (Public Transit Passes) - Carryover Future Years	193(c)	N	12	
530	Employee Ridesharing - Carryover Prior Years	194(a)	N	12	
540	Employee Ridesharing - Carryover Current Year	194(b)	N	12	
550	Employee Ridesharing – Carryover Future Years	194(c)	N	12	

Form 3540 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
560	LA Revitalization Zone - Carryover Prior Years	159(a)	N	12	
570	LA Revitalization Zone - Carryover Current Year	159(b)	N	12	
580	LA Revitalization Zone – Carryover Future Years	159(c)	N	12	
	Record Terminus Character			1	Value “#”

Form 3546

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3546bb(2n)PG01b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	FEIN		N	9	
	PART 1 - CREDIT COMPUTATION				
020	Oil Recovery Costs	1	N	12	
030	Current Year Credit	2	N	12	
040	Pass Through Credit	3	N	12	
050	Total Current Year Credit	4	N	12	
060	Credit Carryover - Prior Year	5	N	12	
070	Add Line 4 And Line 5	6	N	12	
080	Credit Claimed - Current Year	7	N	12	
090	Credit Carryover Available - Future Years	8	N	12	
	PART II - CREDIT CARRYOVER 1996				
105	Credit Carryover - Prior Year	1-(c)	N	12	
110	Amount Used In 1999	1-(d)	N	12	
120	Credit Carryover - Future Years	1-(e)	N	12	
	1997				
135	Credit Carryover - Prior Year	2-(c)	N	12	
140	Amount Used In 1999	2-(d)	N	12	
150	Credit Carryover - Future Years	2-(e)	N	12	
	1998				
152	Credit Carryover - Prior Year	3-(c)	N	12	
154	Amount Used In 1999	3-(d)	N	12	
156	Credit Carryover - Future Years	3-(e)	N	12	

Form 3546 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
160	1999 Credit Generated - Current Year	4-(b)	N	12	
162	Amount Used In 1999	4-(d)	N	12	
164	Credit Carryover - Future Years	4-(e)	N	12	
170	Total Total - Current Year	5-(b)	N	12	
180	Total - Prior Year	5-(c)	N	12	
190	Total - Amount Used In 1999	5-(d)	N	12	
200	Total - Future Years	5-(e)	N	12	
	Record Terminus Character			1	Value "#"

Form 3547

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3547bb(2n)PG01b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	FEIN		N	9	
020	Business Address		AN	35	
030	Private Mail Box		AN	9	Not used
040	City, State, ZIP		AN	30	
050	Eligible Transportation Costs	1	N	12	
060	Current Year Credit	2	N	12	
070	Pass-Through Credit	3	N	12	
080	Total Current Year Credit (Add Lines 2 And 3)	4	N	12	
090	Credit Carryover From Prior Year	5	N	12	
100	Add Lines 4 And 5	6	N	12	
110	Credit Claimed - Current Year	7	N	12	
120	Credit Carryover Available - Future Years	8	N	12	
	Record Terminus Character			1	Value "#"

Form 3548

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMb3548bb(2n)PG01b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	FEIN		N	9	
020	Business Address		AN	35	
030	City, State, ZIP		AN	30	
040	Eligible Access Expenditures	1	N	12	
060	Smaller Of Line 1 Or Line 2	3	N	12	
070	Current Year Credit	4	N	12	
080	Pass-Through Credit(S)	5	N	12	
090	Current Year Credit	6	N	12	
094	Credit Carryover From Prior Year	7	N	12	
097	Add Lines 6 And 7	8	N	12	
100	Credit Claimed - Current Year	9	N	12	
110	Credit Carryover Available - Future Years	10	N	12	
	Record Terminus Character			1	Value "#"

Form 3553

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3553bb(2n)PG01b(9n)" [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	Total Wages Earned	1	N	5	
020	Total Wages Spouse Earned	2	N	5	
030	Add Line 1 And 2	3	N	5	
040	Multiply Line 3 By .05	4	N	5	
050	Amount From Form 540 Or Form 540NR	5	N	12	
060	Enter 0 Or Amount On Line 3	6	N	5	
070	Line 5 Minus Line 6	7	N	12	
080	Multiply Line 7 By Nine Cents (.09)	8	N	5	
090	Line 4 Minus Line 8	9	N	12	
100	Total EZ Wages	10	N	12	
110	Amount Of Employee Business Expenses	11	N	12	
120	Line 10 Minus Line 11	12	N	12	
130	Amount Of Tax For Line 12	13	N	12	
140	Total Available EZ Credit	14	N	12	
	Record Terminus Character			1	Value "#"

Form 3800

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMb3800bb(2n)PG01b(9n)" [2n = Form Occurrence Number 01; 9n = Taxpayer SSN]
010	Child's Name		A	35	
020	Child's SSN		N	9	
030	Parent's Name		A	35	
040	Parent's SSN		N	9	
050	Parent's Filing Status		N	1	Value 1 - 5
060	Number Of Exemptions On Parent's Return		N	2	
	Part 1 - Figure Child's Net Investment Income				
070	Child's Investment Income	1	N	12	
080	Itemized Deductions	2	N	12	
090	Line 1 Minus Line 2	3	N	12	
100	Child's Taxable Income	4	N	12	
110	Net Investment Income	5	N	12	
	Part 2 - Figure Tentative Tax Based On The Tax Rate Of The Parent Listed Above				
120	Parent's Taxable Income	6	N	12	
130	Total Net Investment Income	7	N	12	
140	Add Line 5 Through 7	8	N	12	
150	Tax On Line 8 Amount	9	N	12	
160	Parent's Tax	10	N	12	

Form 3800 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
170	Line 9 Minus Line 10	11	N	12	
180	Line 5 Plus Line 7	12a	N	12	
190	Divide Line 5 By Line 12a	12b	N	5	
200	Multiply Line 11 By 12b	13	N	12	
	Part 3 - Figure Child's Tax				
210	Line 4 Minus Line 5	14	N	12	
220	Tax On Line 14 Amount	15	N	12	
230	Line 13 Plus Line 15	16	N	12	
240	Tax On Line 4 Amount	17	N	12	
250	Larger Of Line 16 Or 17	18	N	12	
	Record Terminus Character			1	Value "#"

Form 3801, Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMb3801bb(2n)PG01b(9n)" [2n = Form Occurrence Number 01; 9n = Taxpayer SSN]
	Part I - Passive Activity Loss				
010	Activities With Net Income	1a	N	12	
020	Activities With Net Loss	1b	N	12	
030	Prior Year Unallowed Losses	1c	N	12	
040	Combine Line 1a, 1b & 1c	1d	N	12	
050	Activities With Net Income	2a	N	12	
060	Activities With Net Loss	2b	N	12	
070	Prior Year Unallowed Losses	2c	N	12	
080	Combine Line 2a, 2b & 2c	2d	N	12	
090	Combine Line 1d And 2d	3	N	12	
	Part II - Special Allowance For Rental Real Estate With Active Participation				
100	Smaller Of Line 1d Or Line 3	4	N	12	
110	Enter \$150,000	5	N	6	
120	Federal Modified AGI	6	N	12	
130	Subtract Line 6 From 5	7	N	12	
140	Multiply Line 7 By .50	8	N	5	
150	Smaller Of Line 4 Or 8	9	N	12	

Form 3801, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Part III - Total Losses Allowed				
160	Add Income From Line 1a And 2a	10	N	12	
170	Total Losses Allowed	11	N	12	
	Record Terminus Character			1	Value "#"

Form 3801, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
180	Record ID			26	Value "FRMb3801bb(2n)PG02b(9n)" [2n = Form Occurrence Number 01; 9n = Taxpayer SSN]
*190	California Passive Activity Worksheet Passive Activity	(a)-1	AN	20	"STMbnn" or entry (First Occurrence)
+200	Federal Schedule	(b)-1	AN	10	
+210	California Schedule	(c)-1	AN	10	
+220	Federal Amount	(d)-1	N	12	
+230	California Adjustment	(e)-1	N	12	
+240	California Amount	(f)-1	N	12	
250	Passive Activity	(a)-2	AN	20	Second Occurrence
260	Federal Schedule	(b)-2	AN	10	
270	California Schedule	(c)-2	AN	10	
280	Federal Amount	(d)-2	N	12	
290	California Adjustment	(e)-2	N	12	
300	California Amount	(f)-2	N	12	
310	Passive Activity	(a)-3	AN	20	Third Occurrence
320	Federal Schedule	(b)-3	AN	10	
330	California Schedule	(c)-3	AN	10	
340	Federal Amount	(d)-3	N	12	
350	California Adjustment	(e)-3	N	12	
360	California Amount	(f)-3	N	12	

Form 3801, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
370	Passive Activity	(a)-4	AN	20	Fourth Occurrence
380	Federal Schedule	(b)-4	AN	10	
390	California Schedule	(c)-4	AN	10	
400	Federal Amount	(d)-4	N	12	
410	California Adjustment	(e)-4	N	12	
420	California Amount	(f)-4	N	12	
430	Passive Activity	(a)-5	AN	20	Fifth Occurrence
440	Federal Schedule	(b)-5	AN	10	
450	California Schedule	(c)-5	AN	10	
460	Federal Amount	(d)-5	N	12	
470	California Adjustment	(e)-5	N	12	
480	California Amount	(f)-5	N	12	
490	Passive Activity	(a)-6	AN	20	Six Occurrence
500	Federal Schedule	(b)-6	AN	10	
510	California Schedule	(c)-6	AN	10	
520	Federal Amount	(d)-6	N	12	
530	California Adjustment	(e)-6	N	12	
540	California Amount	(f)-6	N	12	
550	Passive Activity	(a)-7	AN	20	Seventh Occurrence
560	Federal Schedule	(b)-7	AN	10	
570	California Schedule	(c)-7	AN	10	
580	Federal Amount	(d)-7	N	12	
590	California Adjustment	(e)-7	N	12	
600	California Amount	(f)-7	N	12	

Form 3801, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
*610	California Adjustment Worksheets Schedule C Activities	(a)-1	AN	20	"STMbnn" or entry (First Occurrence)
+620	Passive Or Nonpassive	(b)-1	AN	10	
+630	California Amount	(c)-1	N	12	
+640	Federal Amount	(d)-1	N	12	
650	Schedule C Activities	(a)-2	AN	20	Second Occurrence
660	Passive Or Nonpassive	(b)-2	AN	10	
670	California Amount	(c)-2	N	12	
680	Federal Amount	(d)-2	N	12	
690	Schedule C Activities	(a)-3	AN	20	Third Occurrence
700	Passive Or Nonpassive	(b)-3	AN	10	
710	California Amount	(c)-3	N	12	
720	Federal Amount	(d)-3	N	12	
730	Schedule C Activities	(a)-4	AN	20	Fourth Occurrence
740	Passive Or Nonpassive	(b)-4	AN	10	
750	California Amount	(c)-4	N	12	
760	Federal Amount	(d)-4	N	12	
770	Schedule C Activities	(a)-5	AN	20	Fifth Occurrence
780	Passive Or Nonpassive	(b)-5	AN	10	
790	California Amount	(c)-5	N	12	
800	Federal Amount	(d)-5	N	12	
810	Schedule C Activities	(a)-6	AN	20	Sixth Occurrence
820	Passive Or Nonpassive	(b)-6	AN	10	

Form 3801, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
830	California Amount	(c)-6	N	12	
840	Federal Amount	(d)-6	N	12	
850	Schedule C Activities	(a)-7	AN	20	Seventh Occurrence
860	Passive Or Nonpassive	(b)-7	AN	10	
870	California Amount	(c)-7	N	12	
880	Federal Amount	(d)-7	N	12	
890	Total California Amount	1(c)	N	12	
900	Total Federal Amount	1(d)	N	12	
910	Total California Adjustment	1(e)	N	12	
*920	Schedule E Activities	(a)-1	AN	20	"STMbnn" or entry (First Occurrence)
+930	Passive Or Nonpassive	(b)-1	AN	10	
+940	California Amount	(c)-1	N	12	
+950	Federal Amount	(d)-1	N	12	
960	Schedule E Activities	(a)-2	AN	20	Second Occurrence
970	Passive Or Nonpassive	(b)-2	AN	10	
980	California Amount	(c)-2	N	12	
990	Federal Amount	(d)-2	N	12	
1000	Schedule E Activities	(a)-3	AN	20	Third Occurrence
1010	Passive Or Nonpassive	(b)-3	AN	10	
1020	California Amount	(c)-3	N	12	
1030	Federal Amount	(d)-3	N	12	
1040	Schedule E Activities	(a)-4	AN	20	Fourth Occurrence
1050	Passive Or Nonpassive	(b)-4	AN	10	
1060	California Amount	(c)-4	N	12	
1070	Federal Amount	(d)-4	N	12	

Form 3801, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1080	Schedule E Activities	(a)-5	AN	20	Fifth Occurrence
1090	Passive Or Nonpassive	(b)-5	AN	10	
1100	California Amount	(c)-5	N	12	
1110	Federal Amount	(d)-5	N	12	
1120	Schedule E Activities	(a)-6	AN	20	Sixth Occurrence
1130	Passive Or Nonpassive	(b)-6	AN	10	
1140	California Amount	(c)-6	N	12	
1150	Federal Amount	(d)-6	N	12	
1160	Schedule E Activities	(a)-7	AN	20	Seventh Occurrence
1170	Passive Or Nonpassive	(b)-7	AN	10	
1180	California Amount	(c)-7	N	12	
1190	Federal Amount	(d)-7	N	12	
1200	Total California Amount	2(c)	N	12	
1210	Total Federal Amount	2(d)	N	12	
1220	Total California Adjustment	2(e)	N	12	
*1230	Schedule F Activities	(a)-1	AN	20	"STMbnn" or entry (First Occurrence)
+1240	Passive Or Nonpassive	(b)-1	AN	10	
+1250	California Amount	(c)-1	N	12	
+1260	Federal Amount	(d)-1	N	12	
1270	Schedule F Activities	(a)-2	AN	20	Second Occurrence
1280	Passive Or Nonpassive	(b)-2	AN	10	
1290	California Amount	(c)-2	N	12	
1300	Federal Amount	(d)-2	N	12	
1310	Schedule F Activities	(a)-3	AN	20	Third Occurrence

Form 3801, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1320	Passive Or Nonpassive	(b)-3	AN	10	
1330	California Amount	(c)-3	N	12	
1340	Federal Amount	(d)-3	N	12	
1350	Schedule F Activities	(a)-4	AN	20	Fourth Occurrence
1360	Passive Or Nonpassive	(b)-4	AN	10	
1370	California Amount	(c)-4	N	12	
1380	Federal Amount	(d)-4	N	12	
1390	Schedule F Activities	(a)-5	AN	20	Fifth Occurrence
1400	Passive Or Nonpassive	(b)-5	AN	10	
1410	California Amount	(c)-5	N	12	
1420	Federal Amount	(d)-5	N	12	
1430	Schedule F Activities	(a)-6	AN	20	Sixth Occurrence
1440	Passive Or Nonpassive	(b)-6	AN	10	
1450	California Amount	(c)-6	N	12	
1460	Federal Amount	(d)-6	N	12	
1470	Schedule F Activities	(a)-7	AN	20	Seventh Occurrence
1480	Passive Or Nonpassive	(b)-7	AN	10	
1490	California Amount	(c)-7	N	12	
1500	Federal Amount	(d)-7	N	12	
1510	Total California Amount	3(c)	N	12	
1520	Total Federal Amount	3(d)	N	12	
1530	Total California Adjustment	3(e)	N	12	
	Record Terminus Character			1	Value "#"

Form 3801-CR, Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3801CR(2n)PG01b(9n)" [2n = Form Occurrence Number 01; 9n = Taxpayer SSN]
	Part I - 1999 Passive Activity Credits				
010	Rental Real Estate Credits	1a	N	12	
020	Prior Year Unallowed Credits	1b	N	12	
030	Add Line 1a And Line 1b	1c	N	12	
040	Rehabilitation Credits	2a	N	12	
050	Prior Year Unallowed Credits	2b	N	12	
060	Add Line 2a And Line 2b	2c	N	12	
070	Low-Income Housing Credits	3a	N	12	
080	Prior Year Unallowed Credits	3b	N	12	
090	Add Line 3a And Line 3b	3c	N	12	
100	All Passive Activity Credits	4a	N	12	
110	Prior Year Unallowed Credits	4b	N	12	
120	Add Line 4a And Line 4b	4c	N	12	
130	Add Line 1c, Line 2c, Line 3c And Line 4c.	5	N	12	
140	Tax Attributable To Net Passive Income	6	N	12	
150	Subtract Line 6 From Line 5	7	N	12	

Form 3801-CR, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Part II - Special Allowance For Rental Real Estate With Active Participation				
160	Enter The Smaller Of Line 1c Or Line 7	8	N	12	
170	Enter \$150,000	9	N	12	
180	Federal Modified Adjusted Gross Income	10	N	12	
190	Subtract Line 10 From Line 9	11	N	12	
200	Multiply Line 11 By 50%	12	N	12	
210	Enter Amount From Line 9, Form 3801, <i>If Any.</i>	13	N	12	
220	Subtract Line 13 From Line 12	14	N	12	
230	Tax Attributable To The Amount On Line 14	15	N	12	
240	Smaller Of Line 8 Or Line 15	16	N	12	
	Record Terminus Character			1	Value "#"

Form 3801-CR, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
250	Record ID			26	Value "FRMb3801CR(2n)PG02b(9n)" [2n = Form Occurrence Number 01; 9n = Taxpayer SSN]
260	Part III - Special Allowance For Low-Income Housing Credits Before 1990 Enter The Amount From Line 7	17	N	12	
270	Enter The Amount From Line 16	18	N	12	
280	Subtract Line 18 From Line 17	19	N	12	
290	Enter The Smaller Of Line 2c Or Line 19	20	N	12	
300	Enter \$350,000	21	N	12	
310	Modified Adjusted Gross Income	22	N	12	
320	Subtract Line 22 From Line 21	23	N	12	
330	Multiply Line 23 By 50%	24	N	12	
340	Enter The Amount From Line 9 Of Form 3801, <i>If Any</i>	25	N	12	
350	Subtract Line 25 From Line 24	26	N	12	
360	Tax Attributable To Amount On Line 26	27	N	12	
370	Enter The Amount From Line 18, <i>If Any</i>	28	N	12	
380	Subtract Line 28 From Line 27	29	N	12	
390	Enter The Smaller Of Line 20 Or Line 29	30	N	12	

Form 3801-CR, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Part IV - Special Allowance For Low-Income Housing Credits After 1989				
400	Amt On Line 19 Or Subtract Line 16 From Line 7	31	N	12	
410	Enter Amount From Line 30	32	N	12	
420	Subtract Line 32 From Line 31	33	N	12	
430	Enter The Smaller Of Line 3c Or Line 33	34	N	12	
440	Tax Attributable To The Remaining Special Allowance	35	N	12	
450	Enter The Smaller Of Line 34 Or Line 35	36	N	12	
	Part V - Passive Activity Credit Allowed				
*460	Add Line 6, Line 16, Line 30 And Line 36.	37	N	12	
	Part VI - Election To Increase Basis Of Credit Property				
470	Election To Increase Basis Of Credit Property Box.	38	A	1	"X" or blank
480	Name Of Activity Disposed Of	39	AN	35	AN or blank
*490	Description Of The Credit Property	40	AN	80	AN or blank
500	Amount Of Unallowed Credit	41	N	12	
	Record Terminus Character			1	Value "#"

Form 3803

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMb3803bb(2n)PG01b(9n)" [2n = Form Occurrence Number 01-03; 9n = Taxpayer SSN]
100	Child's Name		A	20	
110	Child's SSN		N	9	
120	Multiple Form Box		A	1	"X" or blank
	Part I - Figure Amount Of Child's Interest And Dividend Income To Report On Your Return				
*130	Tax Exempt Literal	1a	AN	19	Value "Tax-ExemptbInterest" or "STMbnn"
+140	Tax Exempt Amount	1a	N	12	
*150	Nominee Distribution Literal	1a	AN	6	Value "ND" or "STMbnn"
+160	Nominee Distribution Amount	1a	N	12	
*170	Non-Taxable Literal	1a	AN	16	Value "AccruedbInterest", "ABPbAdjustment", "OIDbAdjustment" or "STMbnn"
+180	Non-Taxable Amount	1a	N	12	
190	Child's Taxable Interest Income	1a	N	12	
200	Child's Tax Exempt Interest Income	1b	N	12	
*210	Nominee Distribution Literal	2	A	6	Value "ND" or "STMbnn"
+220	Nominee Distribution Amount	2	N	12	
230	Child's Ordinary Dividends	2	N	12	
*235	Nominee Distribution Literal	3	A	6	Value "ND" or "STMbnn"
+245	Nominee Distribution Amount	3	N	12	

Form 3803 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
260	Child's Capital Gains Distribution	3	N	12	
265	Add Lines 1a, 2 And 3	4	N	12	
270	Line 4 Minus Line 5	6	N	12	
	Part 2 - Figure Your Tax On The First \$1400 Of Child's Interest And Dividend Income				
280	Line 4 Minus Line 7	8	N	12	
290	Tax	9	N	12	
	Record Terminus Character			1	Value "#"

Form 3805E

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3805Eb(2n)PG01b(9n)" [2n = Form Occurrence Number 01-03; 9n = Taxpayer SSN]
010	Description Of Property	1	AN	50	
020	Date Acquired	2a	DT	8	MMDDYYYY
030	Date Sold	2b	DT	8	MMDDYYYY
040	Related Party - Yes	3	A	1	"X" or blank
050	Related Party - No	3	A	1	"X" or blank
060	Marketable Security - Yes	4	A	1	"X" or blank
070	Marketable Security - No	4	A	1	"X" or blank
	Part I - Gross Profit And Contract Price				
080	Selling Price	5	N	12	
090	Mortgages And Other Debts	6	N	12	
100	Line 5 Minus Line 6	7	N	12	
110	Cost Or Other Basis	8	N	12	
120	Depreciation Allowed	9	N	12	
130	Adjusted Basis	10	N	12	
140	Commissions And Other Expenses	11	N	12	
150	Income Recapture	12	N	12	
160	Add Line 10, 11, And 12	13	N	12	
170	Line 5 Minus Line 13	14	N	12	
180	Excluded Gain	15	N	12	

Form 3805E (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
190	Gross Profit	16	N	12	
200	Line 6 Minus Line 13	17	N	12	
210	Contract Price	18	N	12	
	Part II - Installment Sale Income				
220	Gross Profit Percentage	19	N	5	
230	Year Of Sale Only	20	N	12	
240	Payments Received	21	N	12	
250	Line 20 Plus Line 21	22	N	12	
260	Payments Received Prior Years	23	N	12	
270	Installment Sale Income	24	N	12	
280	Ordinary Income	25	N	12	
290	Line 24 Minus Line 25	26	N	12	
	Part III - Related Party Installment Sale Income				
300	Related Party Identification	27	AN	40	
310	Continuation Field	27	AN	80	
320	Property Sold - Yes	28	A	1	"X" or blank
330	Property Sold - No	28	A	1	"X" or blank
340	Second Disposition	29a	A	1	"X" or blank
350	Date Of Disposition	29a	DT	8	MMDDYYYY
360	First Disposition Sale/Exchange	29b	A	1	"X" or blank
370	Second Disposition Involuntary	29c	A	1	"X" or blank
380	Second Disposition After Death	29d	A	1	"X" or blank
390	Tax Avoidance	29e	A	1	"X" or blank

Form 3805E (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
@400	Explanation Of Disposition	29e	AN	6	"STMbnn" or blank
410	Selling Price	30	N	12	
420	Contract Price	31	N	12	
430	Smaller Line 30 Or 31	32	N	12	
440	Total Payments	33	N	12	
450	Line 32 Minus Line 33	34	N	12	
460	Line 34 Times Line 19 Percent	35	N	12	
470	Line 35 Ordinary Income	36	N	12	
480	Line 35 Minus Line 36	37	N	12	
	Record Terminus Character			1	Value "#"

Form 3805P

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3805Pb(2n)PG01b(9n)" [2n = Form Occurrence Number 01-02; 9n = Taxpayer SSN]
010	Name Of Person Subject To Penalty		A	35	
020	SSN Of Person Subject To Penalty		N	9	
030	Street Address		AN	35	
040	City		AN	17	
050	State		A	2	Standard postal abbreviation
053	Private Mail Box Number		AN	9	Not Used
060	ZIP Code		N	9	
070	Amended Return		A	1	Not used
	Part I – Tax On Early Distributions				
080	Early Distribution Included In Gross Income	1	N	12	
090	Exception Number	2	N	2	Valid range "01-10"
100	Distribution Excepted	2	N	12	
110	Amount Subject To Additional Tax	3	N	12	
120	Tax Due	4	N	12	
	Part II – Tax On Distributions From ED IRAs				
130	Taxable Amount	5	N	12	
140	Distribution Excepted	6	N	12	
150	Amount Subject To Additional Tax	7	N	12	
160	Tax Due	8	N	12	

Form 3805P (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Part III – Tax On Distributions From MSAs				
170	Taxable MSA Distribution	9	N	12	
180	Exceptions Box	10a	A	1	"X" or blank
190	Tax Due	10b	N	12	
200	Additional Tax Due	11	N	12	
	Record Terminus Character		N	1	Value "#"

Form 3805V, Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3805Vb(2n)PG01b(9n)" [2n = Form Occurrence Number 01; 9n = Taxpayer SSN]
010	FEIN		N	9	
	PART I - Section A				
020	AGI from Form 540, line 17	1	N	12	
030	Itemized/standard deductions	2	N	12	
040	Add line 1 and line 2	3a	N	12	
050	1999 disaster loss	3b	N	12	
060	Add line 3a and 3b	3c	N	12	
070	Nonbusiness capital losses	4	N	12	
080	Nonbusiness capital gains	5	N	12	
090	If line 4 more than line 5	6	N	12	
100	If line 4 less than line 5	7	N	12	
110	Nonbusiness deductions	8	N	12	
120	Nonbusiness income	9	N	12	
130	Add line 7 and line 9	10	N	12	
140	If line 8 more than line 10	11	N	12	
150	If line 8 less than line 10	12	N	12	
160	Business capital losses	13	N	12	
170	Business capital gains	14	N	12	
180	Add line 12 and line 14	15	N	12	
190	If line 13 more than line 15	16	N	12	

Form 3805V, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
200	Add line 6 and line 16	17	N	12	
201	Loss from line 8 Sch D (540), line 9 Sch D (541)	18	N	12	
202	R&TC Section 18152.5 exclusion	19	N	12	
203	Subtract line 19 from line 18	20	N	12	
204	Loss from line 9 Sch D (540), Line 10, Sch D (541)	21	N	12	
205	Line 20 minus line 21	22	N	12	
206	Line 21 minus line 20	23	N	12	
207	Line 17 minus Line 22	24	N	12	
210	NOL and disaster carryover, prior years	25	N	12	
220	Add lines 11, 19, 23, 24 and 25	26	N	12	
230	Combine line 3c and line 26	27	N	12	
240	Line 27 amount, losses from new business	28	N	12	
250	Line 27 minus line 28	29	N	12	
260	General NOL	30	N	12	
270	1999 NOL carryover	31	N	12	
	Record Terminus Character			1	Value "#"

Form 3805V, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start of Record Sentinel			4	Value "*****"
275	Record ID			26	Value "FRMb3805Vb(2n)PG02b(9n)" [2n = Form Occurrence Number 01; 9n = Taxpayer SSN]
280	Section B – Nonresidents and Part-year Residents Only NOL from line 27	32	N	12	
290	California AGI from Form 540NR	33	N	12	
300	California NOL on Schedule CA, (540NR)	34	N	12	
310	If line 33 more than line 34	35	N	12	
320	Smaller of line 32 or line 35	36	N	12	
330	Line 36 amount, losses from new business	37	N	12	
340	Line 37 minus line 36	38	N	12	
350	General NOL	39	N	12	
360	1999 NOL carryover	40	N	12	
510	Part II - Determining 1999 Modified Taxable Income (MTI) Taxable income	1	N	12	
520	Capital loss deduction	2	N	12	
530	Disaster loss carryover	3	N	12	
540	NOL carryover	4	N	12	
550	MTI – combine line 1 through 4	5	N	12	
560	Part III - NOL Carryover and Disaster Loss Carryover Limitations MTI available balance	1(g)	N	12	
*570	Year of loss	2(a)-1	AN	6	"YYYY" or "STMbnn"

Form 3805V, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
+580	Code	2(b)-1	N	11	
+590	Type of NOL	2(c)-1	AN	3	Values "GEN", "NB", "ESB", "T11" or "DIS"
+600	Total loss	2(d)-1	N	12	
+610	Carryover from 1998	2(e)-1	N	12	
+620	Amount used in 1999	2(f)-1	N	12	
+630	Available balance	2(g)-1	N	12	
+640	Carryover to 2000	2(h)-1	N	12	
650	Year of loss	2(a)-2	AN	4	"YYYY" (Second occurrence)
660	Code	2(b)-2	N	11	
670	Type of NOL	2(c)-2	AN	3	Values "GEN", "NB", "ESB", "T11" or "DIS"
680	Total Loss	2(d)-2	N	12	
690	Carryover from 1998	2(e)-2	N	12	
700	Amount used in 1999	2(f)-2	N	12	
710	Available balance	2(g)-2	N	12	
720	Carryover to 2000	2(h)-2	N	12	
730	Year of loss	2(a)-3	AN	4	"YYYY" (Third occurrence)
740	Code	2(b)-3	N	11	
750	Type of NOL	2(c)-3	AN	3	Values "GEN", "NB", "ESB", "T11", or "DIS"
760	Total Loss	2(d)-3	N	12	
770	Carryover from 1998	2(e)-3	N	12	
780	Amount used in 1999	2(f)-3	N	12	
790	Available balance	2(g)-3	N	12	
800	Carryover to 2000	2(h)-3	N	12	
810	Year of loss	2(a)-4	AN	4	"YYYY" (Fourth occurrence)
820	Code	2(b)-4	N	11	
830	Type of NOL	2(c)-4	AN	3	Values "GEN", "NB", "ESB", "T11" or "DIS"

Form 3805V, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
840	Total Loss	2(d)-4	N	12	
850	Carryover from 1998	2(e)-4	N	12	
860	Amount used in 1999	2(f)-4	N	12	
870	Available balance	2(g)-4	N	12	
880	Carryover to 2000	2(h)-4	N	12	
	Current Year NOLs				
*890	Code	3(b)-1	AN	6	Values "19" or "STMbnn"
+900	Type of NOL	3(c)-1	AN	3	Value "DIS"
+910	Total loss	3(d)-1	N	12	
+930	Amount used in 1999	3(f)-1	N	12	
+950	Carryover to 2000	3(h)-1	N	12	
960	Code	4(b)-1	N	11	First Occurrence
970	Type of NOL	4(c)-1	AN	3	Values "GEN", "NB", "ESB", or "DIS"
980	Total loss	4(d)-1	N	12	
1020	Carryover to 2000	4(h)-1	N	12	
1030	Code	4(b)-2	N	11	Second Occurrence
1040	Type of NOL	4(c)-2	AN	3	Values "GEN", "NB", "ESB", or "DIS"
1050	Total loss	4(d)-2	N	12	
1090	Carryover to 2000	4(h)-2	N	12	
1100	Code	4(b)-3	N	11	Third Occurrence
1110	Type of NOL	4(c)-3	AN	3	Values "GEN", "NB", "ESB", or "DIS"
1120	Total loss	4(d)-3	N	12	
1160	Carryover to 2000	4(h)-3	N	12	
1170	Code	4(b)-4	N	11	Fourth Occurrence
1180	Type of NOL	4(c)-4	AN	3	Values "GEN", "NB", "ESB", or "DIS"
1190	Total loss	4(d)-4	N	12	

Form 3805V, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1230	Carryover to 2000	4(h)-4	N	12	
1240	NOL carryover	5	N	12	
1250	Disaster loss carryover	6	N	12	
	Record Terminus Character			1	Value "#"

Form 3805Z, Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb3805Zb(2n)PG01b(9n)" [2n = Form Occurrence Number 01-03; 9n = Taxpayer SSN]
005	California Identification Number		N	9	
010	Entity Type	A	N	1	Values: "1" = Individual; "2" = Estate; "3" = Trust; "4" = C Corp.; "5" = S Corp.; "6" = Partnership; "7" = Exempt Organization; "8" = LLC or "9" = LLP
020	Name Of Enterprise Zone Business	B	AN	35	
022	Address Of EZ Business	C	AN	80	
024	Name Of The EZ Location	D	AN	35	
026	Principal Business Activity Code	E	N	4	
030	Total Number Of Employees	F	N	4	
032	Employees Included In The Computation	G	N	4	
034	New Employees Included In The Computation	H	N	4	
040	Gross Annual Receipts	I	N	12	
042	Total Asset Value Of The Business	J	N	12	
050	Part I - Credits Used Hiring Credit From Worksheet VII	1a	N	12	
060	Sales And Use Tax Credit From Worksheet VII	1b	N	12	
070	Line 1a Plus Line 1b	1	N	12	

Form 3805Z, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Part II - Business Expense Deduction For Equipment Purchases				
100	Cost Of Qualified Property	2	N	12	
	Part III - Net Interest Deduction For Lenders				
110	Net Interest Received	3	N	12	
	Part IV - Net Operating Loss (NOL) Carryover And Deduction				
120	NOL Carryover From Prior Years	4a	N	12	
130	Total NOL Deduction Current Year	4b	N	12	
140	NOL Carryover To Future Years	4c	N	12	
	Part V - Portion Of Business Attributable To The Enterprise Zone				
150	Avg Apportionment Percentage	5	N	12	
	Part VI - Recapture Of Deduction And Credits				
160	Enterprise Zone Recapture Of Hiring Credit	6	N	12	
180	Recapture Of Business Expense	7	N	12	
	Record Terminus Character			1	Value "#"

Form 3805Z, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
200	Record ID			26	Value "FRMb3805Zb(2n)PG02b(9n)" [2n = Form Occurrence Number 01; 9n=Taxpayer SSN]
	Worksheet VII - Computation Of Credit Limitation - Enterprise Zones				
	Part I				
210	Trade Or Business Income	1	N	12	
220	Avg Apportionment Percentage	2	N	12	
230	Multiply Line 1 By Line 2	3	N	12	
240	EZ NOL Deduction	4	N	12	
250	EZ Taxable Income	5	N	12	
260	Tax On Line 5 Amount	6a	N	12	
270	Tax From Form 540, Line 24	6b	N	12	
280	Smaller Of Line 6a Or 6b	7	N	12	
	Part II - Limitation Of Credits For Corporations, Individuals And Estates And Trusts				
290	Hiring Credit Limitation Based On EZ Income	8A(e)	N	12	
300	Used On Schedule P	8A(f)	N	12	
310	Credit Amount	8B(b)	N	12	
320	Total Prior Year Carryover	8B(c)	N	12	
330	Total Credit	8B(d)	N	12	

Form 3805Z, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
340	Limitation Based On EZ Income	8B(e)	N	12	
350	Carryover	8B(g)	N	12	
360	Sales Or Use Tax Credit Limitation Based On EZ Income	9A(e)	N	12	
370	Used On Schedule P	9A(f)	N	12	
380	Credit Amount	9B(b)	N	12	
390	Total Prior Year Carryover	9B(c)	N	12	
400	Total Credit	9B(d)	N	12	
410	Limitation Based On EZ Income	9B(e)	N	12	
420	Carryover	9B(g)	N	12	
	Record Terminus Character			1	Value “#”

Form 3885A

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"Nnnn" For Variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "Frm3885ab(2n)PG01b(9n)" [2n = Form Occurrence Number 01-05; 9n = Taxpayer SSN]
010	Business Or Activity		AN	20	
	Part I - Identify Activity As Passive Or Nonpassive				
020	Passive Activity Box	1	A	1	"X" Or Blank
030	Nonpassive Activity Box	1	A	1	"X" Or Blank
	Part II - Election To Expense Certain Tangible Property				
035	Amount From Worksheet	2	N	12	
	Part III - Depreciation				
*040	Description Of Property	3(a)-1	AN	20	"Stmbnn" Or First Occurrence
+050	Date Placed In Service	3(b)-1	DT	8	MMDDYYYY
+060	California Basis For Depreciation	3(c)-1	N	12	
+080	Method	3(d)-1	AN	7	
+090	Life Or Rate	3(e)-1	N	12	
+100	California Depreciation Deduction	3(f)-1	N	12	
140	Description Of Property	3(a)-2	AN	20	Second Occurrence
150	Date Placed In Service	3(b)-2	DT	8	MMDDYYYY
160	California Basis For Depreciation	3(c)-2	N	12	
180	Method	3(d)-2	AN	7	
190	Life Or Rate	3(e)-2	N	12	

Form 3885A (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
200	California Deduction Depreciation	3(f)-2	N	12	
240	Description Of Property	3(a)-3	AN	20	Third Occurrence
250	Date Placed In Service	3(b)-3	DT	8	MMDDYYYY
260	California Basis For Depreciation	3(c)-3	N	12	
280	Method	3(d)-3	AN	7	
290	Life Or Rate	3(e)-3	N	12	
300	California Depreciation Deduction	3(f)-3	N	12	
340	Description Of Property	3(a)-4	AN	20	Fourth Occurrence
350	Date Placed In Service	3(b)-4	DT	8	MMDDYYYY
360	California Basis For Depreciation	3(c)-4	N	12	
380	Method	3(d)-4	AN	7	
390	Life Or Rate	3(e)-4	N	12	
400	California Depreciation Deduction	3(f)-4	N	12	
440	Description Of Property	3(a)-5	AN	20	Fifth Occurrence
450	Date Placed In Service	3(b)-5	DT	8	MMDDYYYY
460	California Basis For Depreciation	3(c)-5	N	12	
480	Method	3(d)-5	AN	7	
490	Life Or Rate	3(e)-5	N	12	
500	California Depreciation Deduction	3(f)-5	N	12	
840	Total Of Line 3, Column (F)	4	N	12	
860	California Depreciation	5	N	12	
870	Total California Depreciation	6	N	12	

Form 3885A (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
880	Total Federal Depreciation	7	N	12	
940	If Line 6 Larger Than 7	8a	N	12	
950	If Line 6 Less Than 7	8b	N	12	
	Part IV - Amortization				
*960	Description Of Costs	9(a)-1	AN	20	"Stmbnn" Or First Occurrence
+970	Date Placed In Service	9(b)-1	DT	8	MMDDYYYY
+980	California Basis For Amortization	9(c)-1	N	12	
+990	Code Section	9(d)-1	AN	5	
+1000	Period Or Percentage	9(e)-1	AN	5	
+1010	California Amortization Deduction	9(f)-1	N	12	
1020	Description Of Costs	9(a)-2	AN	20	Second Occurrence
1030	Date Placed In Service	9(b)-2	DT	8	MMDDYYYY
1040	California Basis For Amortization	9(c)-2	N	12	
1050	Code Section	9(d)-2	AN	5	
1060	Period Or Percentage	9(e)-2	AN	5	
1070	California Amortization Deduction	9(f)-2	N	12	
1080	Description Of Costs	9(a)-3	AN	20	Third Occurrence
1090	Date Placed In Service	9(b)-3	DT	8	MMDDYYYY
1100	California Basis For Amortization	9(c)-3	N	12	
1110	Code Section	9(d)-3	AN	5	
1120	Period Or Percentage	9(e)-3	AN	5	
1130	California Amortization Deduction	9(f)-3	N	12	

Form 3885A (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1140	Description Of Costs	9(a)-4	AN	20	Fourth Occurrence
1150	Date Placed In Service	9(b)-4	DT	8	MMDDYYYY
1160	California Basis For Amortization	9(c)-4	N	12	
1170	Code Section	9(d)-4	AN	5	
1180	Period Or Percentage	9(e)-4	AN	5	
1190	California Amortization Deduction	9(f)-4	N	12	
1191	Description Of Costs	9(a)-5	AN	20	Fifth Occurrence
1192	Date Placed In Service	9(b)-5	DT	8	MMDDYYYY
1193	California Basis For Amortization	9(c)-5	N	12	
1194	Code Section	9(d)-5	AN	5	
1195	Period Or Percentage	9(e)-5	AN	5	
1196	California Amortization Deduction	9(f)-5	N	12	
1200	Total Of Line 9, Column (F)	10	N	12	
1210	California Amortization	11	N	12	
1220	Total California Amortization	12	N	12	
1230	Total Federal Amortization	13	N	12	
1240	If Line 12 Larger Than 13	14a	N	12	
1250	If Line 12 Less Than 13	14b	N	12	
	Record Terminus Character			1	Value "#"

Form 5805, Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "****"
000	Record ID			26	Value "FRMb5805bb(2n)PG01b(9n)" [2n = Form Occurrence Number 01; 9n=Taxpayer SSN]
	Part I - Questions				
010	Requesting Waiver - Yes	1	A	1	"X" or blank
@015	Waiver Explanation		AN	6	"STMbnn" or blank
020	Requesting Waiver - No	1	A	1	"X" or blank
030	Annualized Method - Yes	2	A	1	"X" or blank
040	Annualized Method - No	2	A	1	"X" or blank
042	Equal Installments - Yes	3	A	1	"X" or blank
044	Equal Installments - No	3	A	1	"X" or blank
045	Amount Withheld - 04/15/99	3	N	12	
046	Amount Withheld - 06/15/99	3	N	12	
047	Amount Withheld - 09/15/99	3	N	12	
048	Amount Withheld - 01/15/00	3	N	12	
070	Date Of Death - Yes	4	A	1	"X" or blank
080	Date Of Death - No	4	A	1	"X" or blank
	Part II - Required Annual Payment				
090	Current Year Tax	1	N	12	
100	Multiply Line 1 By .80	2	N	12	
110	Withholding Taxes	3	N	12	
120	Line 1 Minus Line 3	4	N	12	
130	Prior Year Tax	5	N	12	
140	Enter Smaller Of Line 2 Or 5	6	N	12	

Form 5805, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
150	Amount From Part II, Line 3	7	N	12	
160	Total Estimated Payments Made	8	N	12	
170	Add Line 7 And 8	9	N	12	
180	Total Underpayment	10	N	12	
190	Multiply Line 10 By .05	11	N	12	
200	Compute Penalty	12	N	12	
210	Penalty	13	N	12	
	Record Terminus Character			1	Value “#”

Form 5805, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start of Record Sentinel			4	Value "****"
230	Record ID			26	Value "FRMb5805bb(2n)PG02b(9n)" [2n = Form Occurrence Number 01; 9n=Taxpayer SSN]
	Part III - Annualized Income Installment Schedule				
240	AGI 1/1/99 - 3/31/99	1	N	12	
250	AGI 1/1/99 - 5/31/99	1	N	12	
260	AGI 1/1/99 - 8/31/99	1	N	12	
270	AGI 1/1/99 - 12/31/99	1	N	12	
280	Annualized Income 1/1/99 - 3/31/99	3	N	12	
290	Annualized Income 1/1/99 - 5/31/99	3	N	12	
300	Annualized Income 1/1/99 - 8/31/99	3	N	12	
310	Annualized Income 1/1/99 - 12/31/99	3	N	12	
320	Itemized Deductions 1/1/99 - 3/31/99	4	N	12	
330	Itemized Deductions 1/1/99 - 5/31/99	4	N	12	
340	Itemized Deductions 1/1/99 - 8/31/99	4	N	12	
350	Itemized Deductions 1/1/99 - 12/31/99	4	N	12	
360	Annualized Deductions 1/1/99 - 3/31/99	6	N	12	
370	Annualized Deductions 1/1/99 - 5/31/99	6	N	12	

Form 5805, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
380	Annualized Deductions 1/1/99 - 8/31/99	6	N	12	
390	Annualized Deductions 1/1/99 - 12/31/99	6	N	12	
400	Standard Deduction 1/1/99 - 3/31/99	7	N	12	
410	Standard Deduction 1/1/99 - 5/31/99	7	N	12	
420	Standard Deduction 1/1/99 - 8/31/99	7	N	12	
430	Standard Deduction 1/1/99 - 12/31/99	7	N	12	
440	Larger Line 6 Or 7 1/1/99 - 3/31/99	8	N	12	
450	Larger Line 6 Or 7 1/1/99 - 5/31/99	8	N	12	
460	Larger Line 6 Or 7 1/1/99 - 8/31/99	8	N	12	
470	Larger Line 6 Or 7 1/1/99 - 12/31/99	8	N	12	
480	Line 3 Minus Line 8 1/1/99 - 3/31/99	9	N	12	
490	Line 3 Minus Line 8 1/1/99 - 5/31/99	9	N	12	
500	Line 3 Minus Line 8 1/1/99 - 8/31/99	9	N	12	
510	Line 3 Minus Line 8 1/1/99 - 12/31/99	9	N	12	
520	Tax On Line 9 Amount 1/1/99 - 3/31/99	10	N	12	
530	Tax On Line 9 Amount 1/1/99 - 5/31/99	10	N	12	
540	Tax On Line 9 Amount 1/1/99 - 8/31/99	10	N	12	

Form 5805, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
550	Tax On Line 9 Amount 1/1/99 - 12/31/99	10	N	12	
560	Total Exemption Credit 1/1/99 - 3/31/99	11	N	12	
570	Total Exemption Credit 1/1/99 - 5/31/99	11	N	12	
580	Total Exemption Credit 1/1/99 - 8/31/99	11	N	12	
590	Total Exemption Credit 1/1/99 - 12/31/99	11	N	12	
600	Line 10 Minus Line 11 1/1/99 - 3/31/99	12	N	12	
610	Line 10 Minus Line 11 1/1/99 - 5/31/99	12	N	12	
620	Line 10 Minus Line 11 1/1/99 - 8/31/99	12	N	12	
630	Line 10 Minus Line 11 1/1/99 - 12/31/99	12	N	12	
640	Total Credit Amount 1/1/99 - 3/31/99	13	N	12	
650	Total Credit Amount 1/1/99 - 5/31/99	13	N	12	
660	Total Credit Amount 1/1/99 - 8/31/99	13	N	12	
670	Total Credit Amount 1/1/99 - 12/31/99	13	N	12	
680	Line 12 Minus Line 13 1/1/99 - 3/31/99	14	N	12	
690	Line 12 Minus Line 13 1/1/99 - 5/31/99	14	N	12	
700	Line 12 Minus Line 13 1/1/99 - 8/31/99	14	N	12	
710	Line 12 Minus Line 13 1/1/99 - 12/31/99	14	N	12	

Form 5805, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
720	Multiply Line 14 By Line 15 1/1/99 - 3/31/99	16	N	12	
730	Multiply Line 14 By Line 15 1/1/99 - 5/31/99	16	N	12	
740	Multiply Line 14 By Line 15 1/1/99 - 8/31/99	16	N	12	
750	Multiply Line 14 By Line 15 1/1/99 - 12/31/99	16	N	12	
760	Combined Amounts 1/1/99 - 5/31/99	17	N	12	
770	Combined Amounts 1/1/99 - 8/31/99	17	N	12	
780	Combined Amounts 1/1/99 - 12/31/99	17	N	12	
790	Line 16 Minus Line 17 1/1/99 - 3/31/99	18	N	12	
800	Line 16 Minus Line 17 1/1/99 - 5/31/99	18	N	12	
810	Line 16 Minus Line 17 1/1/99 - 8/31/99	18	N	12	
820	Line 16 Minus Line 17 1/1/99 - 12/31/99	18	N	12	
830	¼ Of Amount On Part II, Line 6 1/1/99 - 3/31/99	19	N	12	
840	¼ Of Amount On Part II, Line 6 1/1/99 - 5/31/99	19	N	12	
850	¼ Of Amount On Part II, Line 6 1/1/99 - 8/31/99	19	N	12	
860	¼ Of Amount On Part II, Line 6 1/1/99 - 12/31/99	19	N	12	
870	Amount From Line 22 1/1/99 - 5/31/99	20	N	12	
880	Amount From Line 22 1/1/99 - 8/31/99	20	N	12	

Form 5805, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
890	Amount From Line 22 1/1/99 - 12/31/99	20	N	12	
900	Add Line 19 And 20 1/1/99 - 3/31/99	21	N	12	
910	Add Line 19 And 20 1/1/99 - 5/31/99	21	N	12	
920	Add Line 19 And 20 1/1/99 - 8/31/99	21	N	12	
930	Add Line 19 And 20 1/1/99 - 12/31/99	21	N	12	
940	If Line 21 More Than 18 1/1/99 - 3/31/99	22	N	12	
950	If Line 21 More Than 18 1/1/99 - 5/31/99	22	N	12	
960	If Line 21 More Than 18 1/1/99 - 8/31/99	22	N	12	
970	If Line 21 More Than 18 1/1/99 - 12/31/99	22	N	12	
980	Enter Line 18 Or 21 1/1/99 - 3/31/99	23	N	12	
990	Enter Line 18 Or 21 1/1/99 - 5/31/99	23	N	12	
1000	Enter Line 18 Or 21 1/1/99 - 8/31/99	23	N	12	
1010	Enter Line 18 Or 21 1/1/99 - 12/31/99	23	N	12	
	Record Terminus Character			1	Value “#”

Form 5805F

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMb5805Fb(2n)PG01b(9n)" [2n = Form Occurrence Number 01; 9n=Taxpayer SSN]
010	Part I - Figure Your Underpayment 1999 Tax After Credits	1	N	12	
020	1999 Tax On Lump-Sum Distributions	2	N	12	
030	Line 1 Minus Line 2	3	N	12	
040	Multiply Line 3 By .6667	4	N	12	
050	1999 Withholding	5	N	12	
060	Line 3 Minus Line 5	6	N	12	
070	1998 Tax After Credits	7	N	12	
080	1998 Tax On Lump-Sum Distributions	8	N	12	
100	Line 7 Minus Line 8	9	N	12	
120	Smaller Line 4 Or 9	10	N	12	
130	1999 Withholding And Estimates	11	N	12	
140	Underpayment	12	N	12	
150	Part - II Figure Your Penalty Date Paid	13	DT	8	MMDDYYYY
160	Number Days After 1/15/00	14	N	3	
170	Penalty Amount	15	N	12	
180	Request Waiver		A	1	"X" or blank
@190	Waiver Explanation		A	6	"STMbnn" or blank
	Record Terminus Character			1	Value "#"

Form 5870A, Side 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
000	Record ID			26	Value "FRMb5870Ab(2n)PG01b(9n)" [2n = Form Occurrence Number 01-02; 9n = Taxpayer SSN]
010	Name On Return		A	20	
020	SSN On Return		N	9	
030	Name Of Trust		AN	25	
040	Address Of Trust		AN	35	
045	Private Mail Box		AN	9	Not used
050	City		AN	17	
060	State		A	2	Standard postal abbreviation
070	ZIP Code		N	9	
080	FEIN		N	9	
090	Beneficiary's Date Of Birth		DT	8	MMDDYYYY
100	Number Of Trusts		N	3	
	Part I - Tax On Accumulation Distribution Under IRC Section 667 Section A - Average Income And Determination Of Computation Years				
110	Amount Of Current Distribution	1	N	12	
120	Income Accumulated Before Born	2	N	12	
130	Line 1 Minus Line 2	3	N	12	
140	Taxes Imposed	4	N	12	
150	Total Tax	5	N	12	
160	Tax-Exempt Interest	6	N	12	

Form 5870A, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
170	Taxable Part Of Line 5	7	N	12	
180	Number Of Trust's Earlier Years	8	N	12	
190	Average Annual Amount Distributed	9	N	12	
200	Multiply Line 9 By .25	10	N	12	
210	Number Of Trust's Earlier Years	11	N	12	
220	Avg. Amount For Re-Computing Tax	12	N	12	
230	1998 Taxable Income Before Distribution	13-1	N	12	
240	1997 Taxable Income Before Distribution	13-2	N	12	
250	1996 Taxable Income Before Distribution	13-3	N	12	
260	1995 Taxable Income Before Distribution	13-4	N	12	
270	1994 Taxable Income Before Distribution	13-5	N	12	
	Section B - Tax Attributable To The Accumulation Distribution				
280	Year Digit	(a)	DT	4	YYYY
290	Amount From Line 13	14(a)	N	12	
300	Year Digit	(b)	DT	4	YYYY
310	Amount From Line 13	14(b)	N	12	
320	Year Digit	(c)	DT	4	YYYY
330	Amount From Line 13	14(c)	N	12	
340	Amount From Line 12 - 1	15(a)	N	12	

Form 5870A, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
350	Amount From Line 12 - 2	15(b)	N	12	
360	Amount From Line 12 - 3	15(c)	N	12	
370	Recomputed Taxable Income - 1	16(a)	N	12	
380	Recomputed Taxable Income - 2	16(b)	N	12	
390	Recomputed Taxable Income - 3	16(c)	N	12	
400	Tax On Line 16 Amount -1	17(a)	N	12	
410	Tax On Line 16 Amount - 2	17(b)	N	12	
420	Tax On Line 16 Amount - 3	17(c)	N	12	
430	Tax Before Credits - 1	18(a)	N	12	
440	Tax Before Credits - 2	18(b)	N	12	
450	Tax Before Credits - 3	18(c)	N	12	
460	Additional Tax Before Credits - 1	19(a)	N	12	
470	Additional Tax Before Credits - 2	19(b)	N	12	
480	Additional Tax Before Credits - 3	19(c)	N	12	
@490	Explanation Of Adjustment		A	6	"STMbnn" or blank
500	Tax Credit Adjustment - 1	20(a)	N	12	
510	Tax Credit Adjustment - 2	20(b)	N	12	
520	Tax Credit Adjustment - 3	20(c)	N	12	
530	Line 19 Minus Line 20 - 1	21(a)	N	12	
540	Line 19 Minus Line 20 -2	21(b)	N	12	
550	Line 19 Minus Line 20 - 3	21(c)	N	12	
560	AMT Adjustments - 1	22(a)	N	12	
570	AMT Adjustments - 2	22(b)	N	12	
580	AMT Adjustments - 3	22(c)	N	12	

Form 5870A, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
590	Combine Line 21 And Line 22	23(a)	N	12	
600	Combine Line 21 And Line 22	23(b)	N	12	
610	Combine Line 21 And Line 22	23(c)	N	12	
620	Add Line 23(A) Through 23(C)	24	N	12	
630	Divide Line 24 Amount By 3	25	N	12	
640	Multiply Line 25 Amount By Line 11	26	N	12	
650	Enter Line 4 Amount	27	N	12	
660	Partial Tax	28	N	12	
	Record Terminus Character			1	Value "#"

Form 5870A, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	"nnnn" for variable
	Start Of Record Sentinel			4	Value "*****"
700	Record ID			26	Value "FRMb5870Ab(2n)PG02b(9n)" [2n = Form Occurrence Number 01-02; 9n = Taxpayer SSN]
710	Part II - Section A Income Accumulated Over 5 Years	1	N	12	
720	Divide Line 1 By 6	2	N	12	
730	Resident 1998	3(a)	A	3	Value "YES" or "NO"
740	Resident 1997	3(b)	A	3	Value "YES" or "NO"
750	Resident 1996	3(c)	A	3	Value "YES" or "NO"
760	Resident 1995	3(d)	A	3	Value "YES" or "NO"
770	Resident 1994	3(e)	A	3	Value "YES" or "NO"
780	Taxable Income Before Distribution 1998	4(a)	N	12	
790	Taxable Income Before Distribution 1997	4(b)	N	12	
800	Taxable Income Before Distribution 1996	4(c)	N	12	
810	Taxable Income Before Distribution 1995	4(d)	N	12	
820	Taxable Income Before Distribution 1994	4(e)	N	12	
830	Enter Amount From Line 2 – 1998	5(a)	N	12	
840	Enter Amount From Line 2 – 1997	5(b)	N	12	
850	Enter Amount From Line 2 – 1996	5(c)	N	12	

Form 5870A, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
860	Enter Amount From Line 2 – 1995	5(d)	N	12	
870	Enter Amount From Line 2 – 1994	5(e)	N	12	
880	Recomputed Taxable Income 1998	6(a)	N	12	
890	Recomputed Taxable Income 1997	6(b)	N	12	
900	Recomputed Taxable Income 1996	6(c)	N	12	
910	Recomputed Taxable Income 1995	6(d)	N	12	
920	Recomputed Taxable Income 1994	6(e)	N	12	
930	Tax On Line 6 Amounts 1998	7(a)	N	12	
940	Tax On Line 6 Amounts 1997	7(b)	N	12	
950	Tax On Line 6 Amounts 1996	7(c)	N	12	
960	Tax On Line 6 Amounts 1995	7(d)	N	12	
970	Tax On Line 6 Amounts 1994	7(e)	N	12	
980	Tax Before Credits 1998	8(a)	N	12	
990	Tax Before Credits 1997	8(b)	N	12	
1000	Tax Before Credits 1996	8(c)	N	12	
1010	Tax Before Credits 1995	8(d)	N	12	
1020	Tax Before Credits 1994	8(e)	N	12	
1030	Additional Tax Before Credits 1998	9(a)	N	12	
1040	Additional Tax Before Credits 1997	9(b)	N	12	
1050	Additional Tax Before Credits 1996	9(c)	N	12	
1060	Additional Tax Before Credits 1995	9(d)	N	12	

Form 5870A, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1070	Additional Tax Before Credits 1994	9(e)	N	12	
@1080	Explanation Of Adjustment		A	6	"STMbnn" or blank
1090	Tax Credit Adjustment 1998	10(a)	N	12	
1100	Tax Credit Adjustment 1997	10(b)	N	12	
1110	Tax Credit Adjustment 1996	10(c)	N	12	
1120	Tax Credit Adjustment 1995	10(d)	N	12	
1130	Tax Credit Adjustment 1994	10(e)	N	12	
1140	Line 9 Minus Line 10 – 1998	11(a)	N	12	
1150	Line 9 Minus Line 10 – 1997	11(b)	N	12	
1160	Line 9 Minus Line 10 – 1996	11(c)	N	12	
1170	Line 9 Minus Line 10 – 1995	11(d)	N	12	
1180	Line 9 Minus Line 10 – 1994	11(e)	N	12	
1190	AMT Adjustment 1998	12(a)	N	12	
1200	AMT Adjustment 1997	12(b)	N	12	
1210	AMT Adjustment 1996	12(c)	N	12	
1220	AMT Adjustment 1995	12(d)	N	12	
1230	AMT Adjustment 1994	12(e)	N	12	
1240	Add Line 11 And Line 12 – 1998	13(a)	N	12	
1250	Add Line 11 And Line 12 – 1997	13(b)	N	12	
1260	Add Line 11 And Line 12 – 1996	13(c)	N	12	
1270	Add Line 11 And Line 12 – 1995	13(d)	N	12	
1280	Add Line 11 And Line 12 – 1994	13(e)	N	12	
1290	Add Line 13(A) Through 13(E)	14	N	12	

Form 5870A, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Part II - Section B				
1300	Income Accumulated Over 4 Years	1	N	12	
1310	Number Of Years Trust Accumulated Income	2(a)	N	3	
1320	Add Line 2a And 2b	3	N	3	
1330	Divide Line 1 By Line 3	4	N	12	
1340	Were You A Resident 1998	5(a)	A	3	Value "YES" or "NO"
1350	Were You A Resident 1997	5(b)	A	3	Value "YES" or "NO"
1360	Were You A Resident 1996	5(c)	A	3	Value "YES" or "NO"
1370	Were You A Resident 1995	5(d)	A	3	Value "YES" or "NO"
1380	Taxable Income Before Distribution 1998	6(a)	N	12	
1390	Taxable Income Before Distribution 1997	6(b)	N	12	
1400	Taxable Income Before Distribution 1996	6(c)	N	12	
1410	Taxable Income Before Distribution 1995	6(d)	N	12	
1420	Amount From Line 4 – 1998	7(a)	N	12	
1430	Amount From Line 4 – 1997	7(b)	N	12	
1440	Amount From Line 4 – 1996	7(c)	N	12	
1450	Amount From Line 4 – 1995	7(d)	N	12	
1460	Recomputed Taxable Income 1998	8(a)	N	12	
1470	Recomputed Taxable Income 1997	8(b)	N	12	
1480	Recomputed Taxable Income 1996	8(c)	N	12	

Form 5870A, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1490	Recomputed Taxable Income 1995	8(d)	N	12	
1500	Tax On Line 8 Amount 1998	9(a)	N	12	
1510	Tax On Line 8 Amount 1997	9(b)	N	12	
1520	Tax On Line 8 Amount 1996	9(c)	N	12	
1530	Tax On Line 8 Amount 1995	9(d)	N	12	
1540	Tax On Line 6 Amount 1998	10(a)	N	12	
1550	Tax On Line 6 Amount 1997	10(b)	N	12	
1560	Tax On Line 6 Amount 1996	10(c)	N	12	
1570	Tax On Line 6 Amount 1995	10(d)	N	12	
1580	Line 9 Minus Line 10 – 1998	11(a)	N	12	
1590	Line 9 Minus Line 10 – 1997	11(b)	N	12	
1600	Line 9 Minus Line 10 – 1996	11(c)	N	12	
1610	Line 9 Minus Line 10 – 1995	11(d)	N	12	
@1620	Explanation Of Adjustment		A	6	“STMbnn” or blank
1630	Tax Credit Adjustment 1998	12(a)	N	12	
1640	Tax Credit Adjustment 1997	12(b)	N	12	
1650	Tax Credit Adjustment 1996	12(c)	N	12	
1660	Tax Credit Adjustment 1995	12(d)	N	12	
1670	Line 11 Minus Line 12 – 1998	13(a)	N	12	
1680	Line 11 Minus Line 12 – 1997	13(b)	N	12	
1690	Line 11 Minus Line 12 – 1996	13(c)	N	12	
1700	Line 11 Minus Line 12 – 1995	13(d)	N	12	
1710	AMT Adjustments 1998	14(a)	N	12	
1720	AMT Adjustments 1997	14(b)	N	12	
1730	AMT Adjustments 1996	14(c)	N	12	

Form 5870A, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description
1740	AMT Adjustments 1995	14(d)	N	12	
1750	Add Line 13 And Line 14 – 1998	15(a)	N	12	
1760	Add Line 13 And Line 14 – 1997	15(b)	N	12	
1770	Add Line 13 And Line 14 – 1996	15(c)	N	12	
1780	Add Line 13 And Line 14 – 1995	15(d)	N	12	
1790	Add Line 15(A) Through 15(D)	16	N	12	
	Record Terminus Character			1	Value “#”

Statement Record

The statement record can only be used where the Record Layouts specify.

Field Number	Field Identification	Length	Field Description
	Byte Count	4	"0117" for variable
	Start of Record Sentinel	4	Value "****"
	Delimiter (variable option only)		Value "["
1	Record ID	4	Value "STMb"
2	Statement Number	3	nnb, nn = 01 to 99
3	Page Number	5	Value "Pgnnb", nn = 01 to 02
4	Line Number	5	LNnnb, nn = 01 to 99
5	Taxpayer SSN	9	
6	Statement Data	80	Statement Title if "LN01", Column Titles or blank if "LN02", otherwise, left-justify field(s) from form or schedule
	Delimiter (variable option only)		Value "]"
	Record Terminus Character	1	Value "#"

Data cannot be split between the return, schedule or form record and a statement record. If more entries are required than are provided for in the Record Layouts, enter "STMbnn" in the field or the first of a series of fields on the return, schedule or form record and put the specific data entries on the statement record.

Summary Record

The final record for each FTB Form 540 is the Summary Record. It carries information about the items that are included in the electronic filing. The format of the Summary Record is as follows:

Field Number	Field Name	Length	Field Description
	Byte Count	4	"0228" for variable
	Start of Record Sentinel	4	Value "****"
	Delimiter (variable option only)		Value "I"
1	Record ID	4	Value "SUMb"
2	Reserved	13	Blanks
3	Taxpayer SSN	9	N
4	Electronic Return Originator Name	35	AN
5	EFIN of Originator	6	N
6	Reserved	9	Blanks
7	Number of Logical Records in Return	4	N, including Summary and IRS records
8	Number of Forms W-2	2	N (00 - 20)
9	Number of Forms W-2G	2	N (00 - 30)
10	Number of Forms 1099-R	2	N (00 - 10)
11	Number of Schedule Records	2	N (00 - 99) Occurrences of "SCHb", including IRS Schedules.
12	Number of Form Records	3	N (000 - 999) Occurrences of "FRMb", including IRS Forms. Includes 1099-R.
13	Number of Statement Record Lines	3	N (000 - 999) Occurrences of "LN", including IRS Statements.
14	Paper Document Indicator 1	1	Not Used
15	Paper Document Indicator 2	1	Not Used
16	Paper Document Indicator 3	1	Not Used

Summary Record (continued)

Field Number	Field Name	Length	Field Description
17	Paper Document Indicator 4	1	Not Used
18	Paper Document Indicator 5	1	Not Used
19	Paper Document Indicator 6	1	Not Used
20	Paper Document Indicator 7	1	Not Used
21	Paper Document Indicator 8	1	Not Used
22	Paper Document Indicator 9	1	Not Used
23	Routing Number	9	N or blank
24	Checking Account Indicator	1	"X" or blank
25	Savings Account Indicator	1	"X" or blank
26	Account Number	17	AN - Includes "-" dash or blank
27	Filler	1	blank
28	RAL Indicator	1	Not Used
29	Refund Ind	1	No Entry
30	Paper Document Indicator 10	1	Not Used
31	Reserved	23	Blanks
32	California Software I.D. Number	8	"N" - Since CTPID consists of 3 numeric digits, enter zeros prior to CTPID i.e., "00000####".
33	Signature Date	8	Not Used
34	Primary - Date of Birth	8	YYYYMMDD (For On-Line Filer)
35	Spouse - Date of Birth	8	YYYYMMDD (For On-Line Filer)
36	Collection Point EFIN	6	AN or blanks
37	Service Bureau EFIN	6	AN or blanks
38	State Abbreviation	2	No Entry
39	Electronic Postmark Date	8	YYYYMMDD or blanks (YYYY = 2000) (For Authorized Electronic Postmark Transmitters Only)

Summary Record (continued)

40	Electronic Postmark Time	4	HHMM or blanks (HH = 00-23 MM = 00-59) (For Authorized Electronic Postmark Transmitters Only)
41	Electronic Postmark Time Zone	1	"E" = Eastern Time Zone, "C" = Central Time Zone, "M" = Mountain Time Zone, "P" = Pacific Time Zone, "A" = Alaskan Time Zone, "H" = Hawaiian Time Zone or blank (For Authorized Electronic Postmark Transmitters Only)
	Delimiter (Variable Option Only)		Value "]"
	Record Terminus Character	1	Value "#"

Recap Record

Each transmission ends with a Recap Record. The format is as follows:

Field Number	Field Identification	Length	Field Description
	Byte Count	4	"nnnn" for variable
	Start of Record Sentinel	4	*****
1	Record ID	5	Value "RECAP"
2	Filler	8	blank
3	Total EFT	6	N
4	Total Return Count	6	N
5	Electronic Transmitter Identification Number (ETIN including Transmitter's Use Code)	7	N
6	Julian Date of Transmission	3	N
7	Transmission Sequence Number for Julian Date in (6)	2	N
8	Total Accepted Returns	6	FTB Use
9	Total Duplicated Returns	6	FTB Use
10	Total Rejected Returns	6	FTB Use
11	Total Duplicated EFT	6	FTB Use
12	Computed EFT Count	6	FTB Use
13	FTB Computed Return Count	6	FTB Use
14	Filler	29	blank
15	Reserved for FTB use only	9	N
	Record Terminus Character	1	Value "#"

SECTION 9 Example: Transmission Sequence for 540 And 1040

This is an example of the transmission sequence for a California 540 return with a Federal 1040 attached.

```
0120****TRANA953328475TAX TRANSMITTER CORPORATION      PREPARER'
0120****TRANB9533284754835 LBJ FREEWAY                  DALLAS, T
0364**** RET 540 0 PG01 400005470 199812 9999900005230001001234561
0248**** RET 540 0 PG02 400005470 199812 0300 7261 0335 7261 035
0350**** FRM W-201PG01 400005470 0040 951111111 0050 PREFERRED
0232**** SCH CA 01PG01 400005470 0010 64050 0040 6324 0060 130
0139**** SCH P 01PG01 400005470 0030 2258 0110 6 0270 2264 02
0067**** FRM 3801 01PG01 400005470 0050 1598 0080 1598 0090 1598
0117**** STM 01 PG01 LN01 400005470                      SCHEDULE
0117**** STM 01 PG01 LN02 400005470INTEREST PAYER
0117**** STM 01 PG01 LN03 400005470AFDAFADF
0117**** STM 02 PG01 LN01 400005470                      SCHEDULE
0117**** STM 02 PG01 LN02 400005470DIVIDEND PAYER
0117**** STM 02 PG01 LN03 400005470A T T
0326**** RET 1040 0 PG01 400005470 9612
001234561
0316**** RET 1040 0 PG02 400005470 9612 0770 89836 0772 X 0783
0165**** SCH A 01PG01 400005470 0090 7222 0100 1132 0110 1126
0133**** SCH B 01PG01 400005470 0030 STM 01 0288 6324 0290 63
0174**** SCH D 01PG01 400005470 0880 GMAC BOND REDEE 0890 110
0229**** SCH E 01PG02 400005470 1170 E M S INVESTMENT CO 1172
0209**** FRM 1116 01PG01 400005470 0020 X 0130 VARIOUS 0140 221
0144**** FRM 1116 01PG02 400005470 0930 42 0960 42 0990 42 1000
0117**** STM 01 PG01 LN01 400005470                      SCHEDULE
0117**** STM 01 PG01 LN02 400005470INTEREST PAYER
0117**** STM 01 PG01 LN03 400005470AFDAFADF
0117**** STM 02 PG01 LN01 400005470                      SCHEDULE
0117**** STM 02 PG01 LN02 400005470DIVIDEND PAYER
0117**** STM 02 PG01 LN03 400005470A T T
0228**** SUM 400005470HENRYS FAST TAX
0120****RECAP 000000000001999990000523
```